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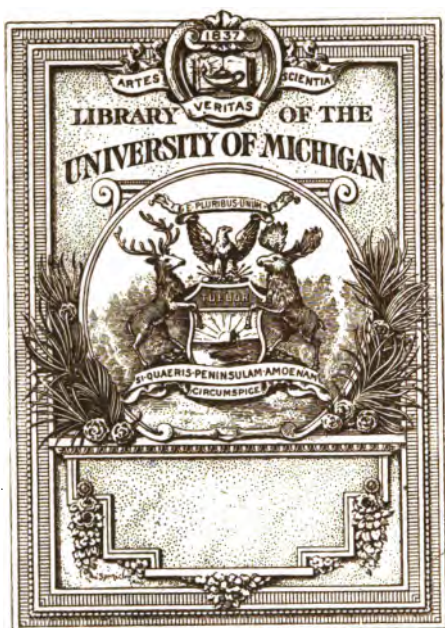
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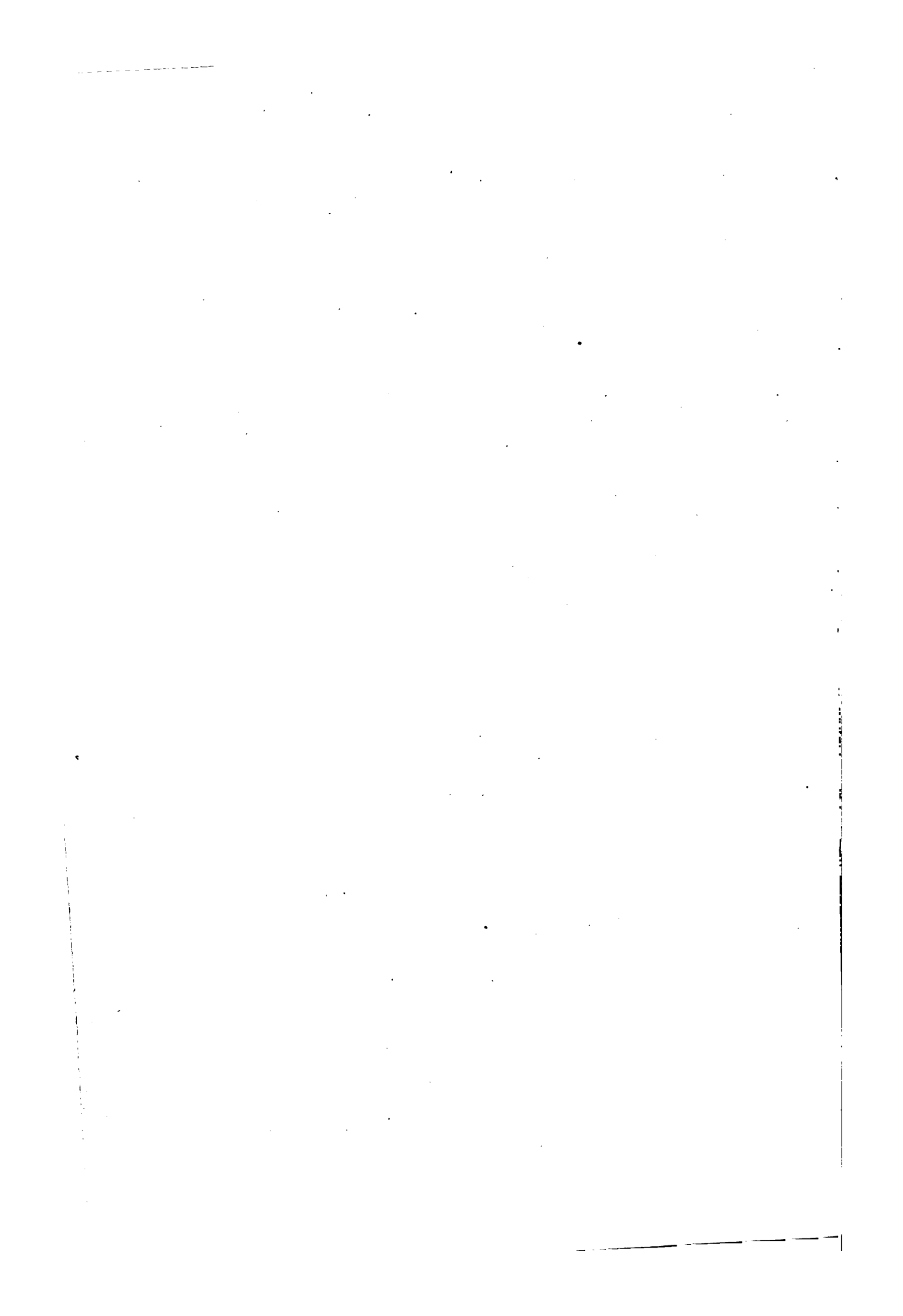
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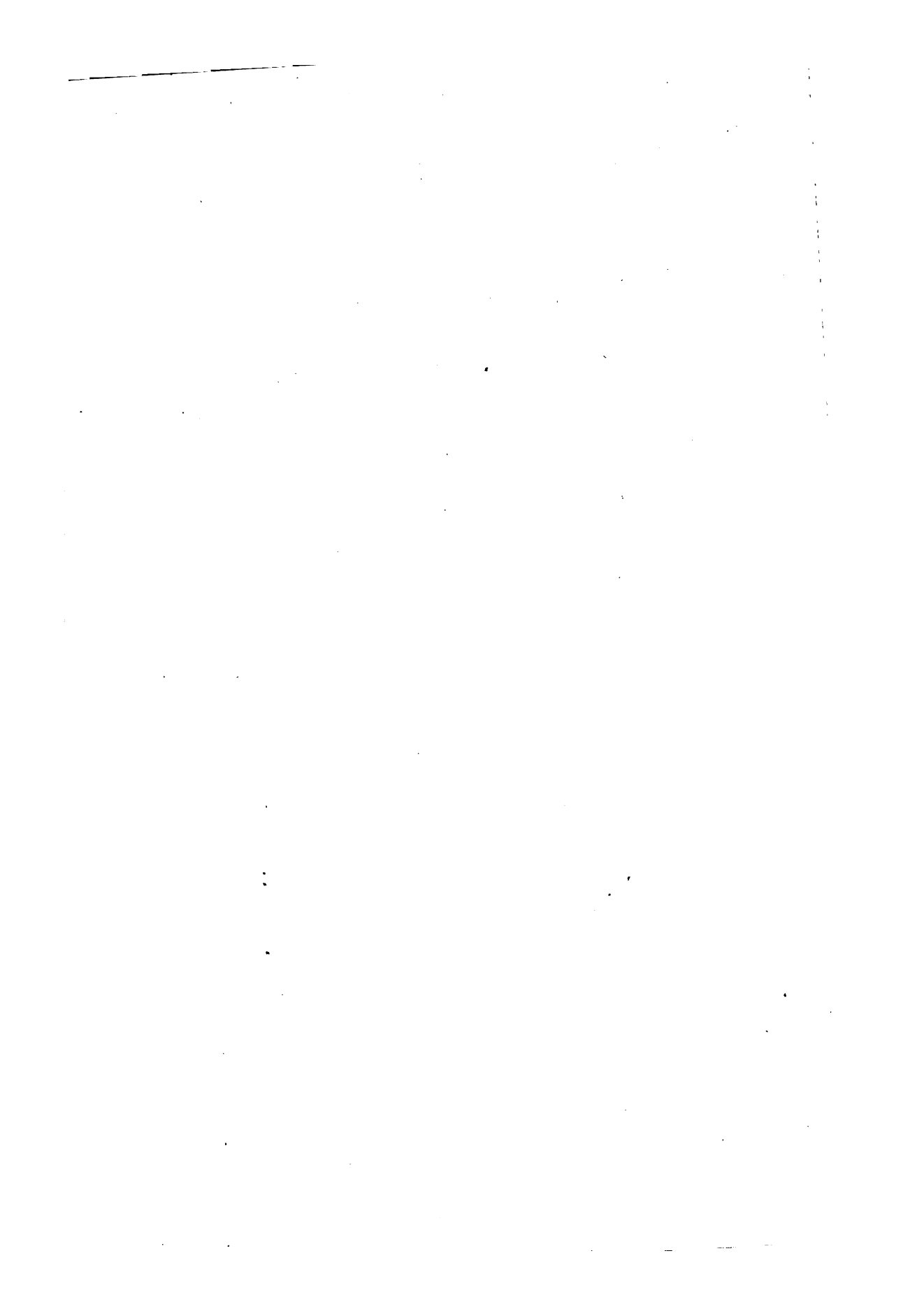
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Second Biennial Report
of the
North Dakota Tax
Commission.

to the
GOVERNOR
and the
LEGISLATURE
of the
State of North Dakota

L. E. BIRDZELL,
G. E. WALLACE,
F. E. PACKARD,
Commissioners.

C. R. KOSITZKY,
Secretary.



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LETTER OF TRANSMITTAL

To HON. L. B. HANNA, Governor and the Legislature of the State of North Dakota:

In Compliance with the provisions of paragraph 13, Section 9, Chapter 303 of the laws of North Dakota, passed at the Twelfth Session of the Legislative Assembly, The North Dakota Tax Commission herewith submits its second biennial report.

L. E. BIRDZELL,
G. E. WALLACE,
F. E. PACKARD,
Commissioners.

C. R. KOSITZKY,
Secretary.
Bismarck, N. D., August 31, 1914.

Revised 5-10-29 M.V.P.

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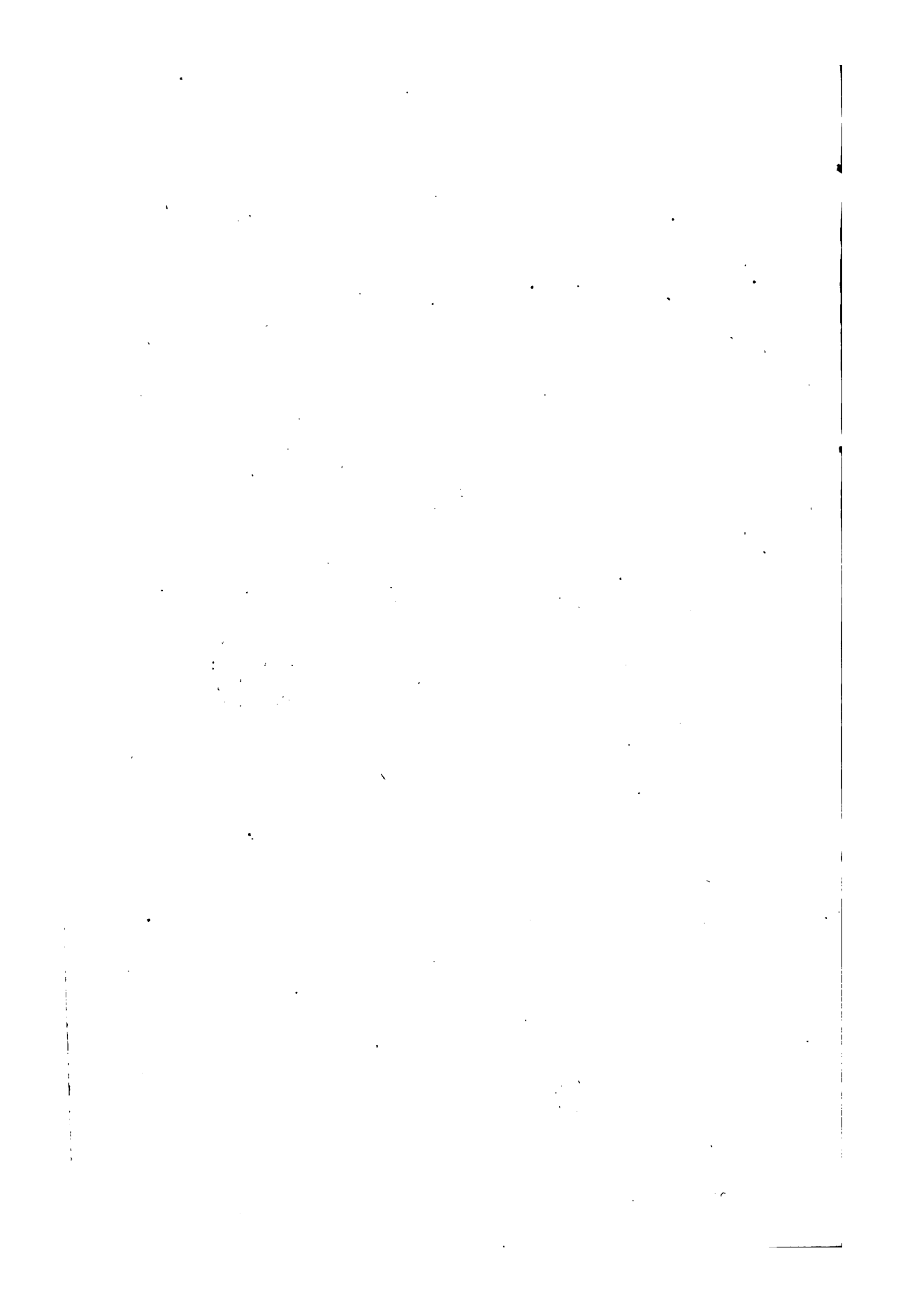


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CHAPTER I.

WORK OF THE COMMISSION

During the biennial period covered by this report, the Tax Commission has had occasion to make liberal use of the administrative powers conferred upon the Commission by law. It should not be inferred from this statement that other officials charged with duties of administration under the revenue laws of the state have been less prone to regard their duties than have the members of the Tax Commission. Officials are not to blame if a system fails to produce the best results when there is in that system no proper delegation of administrative power and no responsible head. No revenue system was ever devised that would work automatically. The fact that the Tax Commission was called upon to act, and that it was successful in securing results in fields hitherto neglected, stands out as an evidence of what can be accomplished with better and more adequate administrative machinery. The principal matters that have engaged the attention of the Commission have been the placing of escaped property upon the tax rolls in the various counties of the state, reviewing assessments as equalized by county boards of review, visiting the various counties in an official capacity as required by law, the administration of the inheritance tax law, assessing light, heat and power companies, directing local officials in the discharge of their duties, and conducting investigations which it was hoped might prove of value in promoting the cause of justice and equality in taxation. Except where chapters of this report are devoted especially to the foregoing topics, we shall set forth in some detail in this chapter what the Tax Commission has accomplished in the way of securing a better administration of the tax laws of the state.

Escaped Property.

Paragraph 19 of Section 9 of Chapter 303 of the Session Laws of 1911 provides that the Tax Commission shall require assessors to assess property which has escaped taxation during the preceding six years. Other provisions of the same chapter require the Commission to exercise general supervision over the administration of the tax laws of the state to the end that property subject to taxation shall be fairly and equitably assessed. Acting under these provisions the Tax Commission has certified large amounts of property for taxation to county auditors of the state and to local assessors. The Commission has not thought it a part of its duty to employ so called "tax ferrets" for the purpose or harassing the various communities of the state for the sake of the revenues that might be

derived through the discoveries of ingenious and industrious agents or experts. It has been content to exercise its authority in this matter in such a way as to require the taxing of properties of certain descriptions which have heretofore been almost entirely exempted. The principal class of property placed on the tax rolls by the Tax Commission is real estate belonging to railroad companies which is leased to individuals, firms and corporations for the transaction of non-railroad businesses. It embraces such sites as are leased to oil companies for stations and to elevator companies, lumber companies, etc. The Commission found that properties of this character had been assessed only in about three or four assessment districts in the entire state, notwithstanding the Constitution in plain terms requires the taxing of this species of property. Article 4 of the Amendments to the Constitution reads: "But should any railroad allow any portion of its roadway to be used for any purpose other than the operation of a railroad thereon, such portion of its roadway, while so used, shall be assessed in the same manner provided for the assessment of other real property."

The method pursued by the Commission in subjecting this property to taxation was as follows: Upon discovering the fact that the property was not assessed, the Commission took the matter up with all of the railroad companies operating railroads in North Dakota, and for the most part, the companies admitted that the property was taxable. All of them agreed to and did supply the Commission with copies of their leases to the extent of showing the dates such leases became effective, the descriptions of the properties covered by the leases and the purposes for which the same were being used. It was then necessary to do a large amount of field work in order to ascertain and place against such properties fair assessments. The proper doing of this work has required the services of two field agents for almost a year and in addition it has entailed a large amount of stenographic work which was taken care of in the office of the Commission at the Capitol. After the completion of the assessment rolls of escaped property it was necessary to advise a large number of officials of their duties in connection with the matter, to the end that all proceedings be regular and the assessments just. This was done by letter and by circular. The net result of this work is that several millions of assessed value have been added to the tax rolls of the state and the revenues either now due or accruing during the present year will amount to several hundred thousand dollars. With respect to this class of property in the future it should be said that plans have been made for keeping this class of property upon the tax rolls and for entering from year to year on the books of the county auditors such changes as are necessitated by cancellations of leases and the making of new ones. As a result of this work the Commission has practically created a new source of revenue which will enure to the benefit of hundreds of taxing districts for all time in the future.

IMPROVEMENTS ON RAILWAY LANDS.

In conjunction with the placing of leased sites upon the tax rolls, the Commission caused a large number of improvements upon such leased

sites to be taxed which have heretofore escaped taxation. It is not known why improvements on the railway rights of way should have escaped taxation. It is not known why improvements on the railway rights of way should have escaped taxation to any extent whatever and the fact that they have indicates the errors that will be persisted in through lack of proper administration of the revenue laws.

PROPERTY EXEMPTED FROM TAXATION.

The Constitution of North Dakota makes provision for the exempting of certain classes of property from taxation, also for exempting personal property of each individual liable to taxation up to a maximum amount, the Legislature being free to fix any amount below the maximum. Chapter 280 of the Session Laws of 1913 is the most recent enactment under this constitutional provision. The question of the constitutionality of certain provisions of this chapter, as well as questions of its proper interpretation, have been so frequently raised that the Tax Commission found it necessary to request an opinion from the Attorney General covering these matters. The Attorney General held that certain features of this law were unconstitutional and in order to obtain a judicial interpretation of the entire chapter a test suit has been started by the Tax Commission in the nature of a certiorari proceeding. This suit, we believe, will test all the provisions of the law, the constitutionality of which could reasonably be doubted. When this suit is terminated it will be possible to secure a uniform application of the exemption statute. It is obviously impossible to secure a proper application of the statute in the present situation because of the fact that so many of its provisions cannot be clearly understood or readily applied. In some taxing districts of the state, property is now being exempted from taxation which in other taxing districts is subjected to taxation. We anticipate that this condition will not continue after the decision in the Supreme Court in the test case. The Tax Commission is interested from the standpoint of its duty to secure uniform administration of the revenue laws.

PROPERTY ON INDIAN RESERVATIONS.

The Commission discovered that the only property upon the Standing Rock Indian Reservation which yielded a revenue to the State of North Dakota was the property of the Milwaukee railroad, which railroad has been assessed by the State Board of Equalization, the taxes being paid directly to the State Treasurer. It was found by the Commission that the property on the reservation was subject to taxation for state purposes and in 1913 steps were taken to procure an assessment. The Commission certified to the County Auditor of Morton County and directed him to place upon the tax lists subject to state tax 49,000 acres of land on the Standing Rock Indian Reservation. In addition to this, the assessment roll of escaped property prepared by the Commission embraced stocks of goods and merchandise, bank stock and a large amount of live stock running on the reservation under pasturage permits issued by the Department

of Interior at Washington. While objections were made at first to the listing of this property for state taxes, those against whom the assessments were made paid their taxes cheerfully when it was understood that they were liable to tax. The state taxes which have been collected on this account by the County Treasurer of Morton County amount to several thousand dollars and a precedent has been established which will undoubtedly be followed in the future. In the year 1914 the County Commissioners of Morton County appointed an assessor for the Standing Rock Indian Reservation in regular manner, and the assessment forms a part of the regular 1914 abstract.

REVIEW AND RE-ASSESSMENTS.

The Commission regrets to report that it has had occasion to exercise its powers of review and re-assessment. So long as it could be inferred that there existed any reasonable basis for the action of local officials, the Tax Commission was not disposed to disturb the judgment expressed by them, and it would much prefer that the actions of all local officials might reflect a candid expression of judgment upon the matters within their domain. In the case, however, of the review and equalization of the assessments of leased sites on the railway rights of way, in several counties it appeared quite distinctly that members of boards of review and equalization had neglected to exercise their official duties with an eye to the public interest. Their action showed quite clearly that they respected individual purses more than they respected their oaths of office. In these instances, the Tax Commission has seen fit to review and set aside action for which no reasonable explanation in the light of the rights of the public in general could be offered. Fortunately it has been found necessary to exercise powers of review and order re-assessments in but few counties of the state. It should be said to the credit of the great majority of local officials that they have manifested a spirit of co-operation and have aided the Commission in every way that lay within their power.

ADMINISTRATION OF THE INHERITANCE TAX.

At the last session of the Legislature an inheritance tax law was passed which bids fair to be much more productive of revenue than was the law which it replaced. Under this law the duties of administration rest with the Tax Commission. Inheritance tax laws now exist in practically all of the American states and the duties of administration devolve either upon the Attorney General's office, in which case special deputies are employed, or devolve upon the Tax Commission, in which case duties of administration are usually assigned to a member of the Commission. In North Dakota the Tax Commission has assigned the duties of administering the inheritance tax law to Commissioner Wallace and he has done practically all of the work in connection with the administration of this law during the past two years with the results that are brought to the attention of the Legislature in a special chapter of this report.

ASSESSING LIGHT, HEAT & POWER COMPANIES.

During the biennial period covered by this report the Tax Commission has twice assessed the light, heat and power companies of the state. The first assessment was made without the aid of material assistance in the work of valuation. The necessity of securing expert aid in valuation, however, was thoroughly impressed upon the Commission by its first experience in making the assessment and during the year that elapsed between the assessments an engineer was employed, at comparatively small cost, to inventory and value the light, heat and power plants of the state. This work may well serve as a basis for assessments for several years if proper annual reports are made. We believe that the 1914 assessment of light, heat and power companies which was made with the aid of an engineer is a fair and equitable assessment. The two assessments will be found elsewhere in this report.

CHAPTER II.

THE COST OF GOVERNMENT

The cost of government, state and local, has engrossed the public attention for the past two years as never before in the history of the country. The increased tax burden has aroused general alarm and the cost of government has become a general issue in many states. Partly because of this fact, and partly because in his annual report, two years ago, the state auditor published a compilation showing a marked increase in the per capita of total tax burden since statehood, this commission was led to undertake an investigation of the burden of government in this state. Sub-divisions 5 and 6 of Chapter 303 of the 1911 Session Laws provides ample authority for the prosecution of this work.

Sub-division 5. To require township, village, city, county and other public officers to report information as to the assessments of property collection of taxes, receipts from licenses, and other sources, the expenditure of, public funds for all purposes, and such other information as may be needful in the work of the commission, in such form, and upon such blanks as the commission may prescribe.

Sub-division 6. To inquire into the system of accounting of public funds in use in townships, cities, villages, and counties, and to make needed recommendation for a uniform system of account of the receipts and disbursements of public funds in the municipalities of the state.

State Auditor Carl O. Jorgenson in his 1912 report among other things published the following table showing the per capita tax levy:

TABLE NO. 1.

1890	\$12.23
1900	10.67
1905	14.45
1910	17.37
1911	18.85

The increase in the tax burden from 1900 to 1911 aroused considerable public interest and erroneously created the impression that this increase was due largely, if not altogether, to the increase in cost of the state government. The most cursory investigation discloses the incorrectness of this supposition.

TABLE NO. 2.

INCREASE OF POPULATION, VALUATION,
TAX LEVIES AND BANK DEPOSITS SINCE STATEHOOD

	1890	1913	Increase	
			Dollars	Per Cent
State Tax.....	\$ 427,629.00	\$ 1,365,918.00	\$ 938,289.00	219
Population*	190,985	661,740	470,755.00	246
Valuation	88,896,291.00	307,042,816.00	218,146,525.00	245
Total Tax	2,430,548.00	12,888,153.00	10,458,205.00	430
County Tax	574,670.00	3,536,246.00	2,961,576.00	515
City Tax	221,692.00	1,759,818.00	1,529,126.00	689
Common School	879,576.00	5,121,736.00	4,242,160.00	482
Bank Deposits	4,022,356.00	92,072,106.00	88,049,750.00	2188

*The 1890 population is taken from the census report; the 1913 from an estimate furnished by the Census Bureau.

In Table No. 2 the total state tax levy, population, assessed valuation, total tax, state and local, county tax levy, common school tax levy and bank deposits for 1890 and 1913 have been compared. The state tax levy increased 219 per cent; in the twenty-four year period under discussion; the population 246 per cent.; the valuation 245 per cent.; the total tax levy 430 per cent.; the county tax levy 505 per cent.; the city tax levy 689 per cent.; the common school tax levy 42 per cent. and the bank deposits 2188 per cent.

It will be observed that the state tax levy has not kept pace with either the population or the assessed valuation. The total tax levy has increased almost twice as fast; the county tax-levy almost two and one-half times as fast; the city tax levy more than three times as fast; the common school two and one-quarter times as fast and the bank deposits almost ten times as fast.

The simple compilation at once overthrows the contention that the marked per capita increase in the tax burden is due to the state government. The conclusion is irresistible that the cost of state government has relatively decreased rather than increased and that the added tax burden is to be found to a very large extent in the local taxing districts.

TABLE NO. 3.

PERCENTAGE OF STATE TAX TO TOTAL TAX SINCE STATEHOOD

Year	Tax Levy for all Purposes	State Tax Levy	Ratio of State to Total Tax Per Cent
1890	\$ 2,336,540.00	\$ 400,827.00	17.16
1891	2,436,107.00	412,530.00	16.93
1892	2,260,858.00	317,192.00	14.10
1893	2,434,631.00	409,000.00	16.80
1894	2,561,858.00	384,700.00	15.02
1895	2,858,892.00	428,195.00	15.00
1896	2,799,311.00	394,281.00	14.10
1897	2,872,249.00	403,580.00	14.06
1898	2,912,554.00	445,581.00	15.20
1899	3,123,645.00	514,503.00	16.47
1900	3,370,782.00	517,419.00	15.95
1901	4,174,494.00	872,195.00	20.88
1902	4,236,422.00	736,341.00	17.39
1903	4,913,185.00	806,754.00	16.58
1904	5,600,417.00	855,278.00	15.27
1905	6,326,216.00	919,820.00	14.54
1906	7,052,262.00	1,041,251.00	14.76
1907	7,926,350.00	1,087,817.00	13.70
1908	8,819,292.00	1,189,589.00	13.50
1909	9,903,196.00	1,447,751.00	14.61
1910	10,021,081.00	1,225,812.00	12.23
1911	11,366,832.00	1,269,288.00	11.17
1912	11,992,301.00	1,333,462.00	11.12
1913	12,888,753.00	1,365,918.00	10.59

In table No. 3 is found, in the second column, the total tax levy for all purposes, state and local, exclusive of city and drain special assessments, for the twenty-four year period under discussion. In the third column is found the state tax levy for all purposes for the same period; in the fourth column is found the ratio which the total state tax levy bears to the total levy for all purposes each year. At statehood 17.16 per cent. of all the taxes levied in North Dakota went into the state treasury for the support of the state government; in 1913, but 10.59 per cent of the total tax levy in the state went to the support of the state government. The ratio of the state to the total tax levy has decreased sixty-two per cent. in the twenty-four years, indicating that as compared to the total tax burden the state tax burden has constantly decreased.

TABLE NO. 4.

Year	Per Capita State Tax Levy	State Levy Mills	General Fund Levy Mills
1890	\$ 2.30	4.5	4.
1891	2.34	4.7	4.
1892	1.78	4.0	3.5
1893	2.03	4.5	4.
1894	1.66	4.6	4.
1895	1.91	4.5	4.
1896	1.50	4.3	3.8
1897	1.40	4.4	3.8
1898	1.49	4.4	3.8
1899	1.67	4.5	3.8
1900	1.65	4.5	3.8
1901	2.53	7.0	4.
1902	1.96	5.5	4.
1903	2.03	5.5	3.8
1904	2.02	5.5	3.6
1905	2.05	5.3	3.8
1906	2.19	5.3	3.8
1907	2.15	5.1	3.8
1908	2.23	5.2	3.8
1909	2.54	5.2	3.8
1910	2.18	4.4	3.
1911	2.17	4.4	3.
1912	2.10	4.4	3.
1913	2.06	4.5	2.875

In Table No. 4, column two is found the per capita state tax levy. In arriving at the population for the years between 1890 and 1900 the increase is distributed over the ten year period. The same is true from 1900 to 1910. From 1900 to 1913 we have used the estimate furnished by the United States Census Bureau. This same method has been pursued in all the statistics contained in this report.

In column three is found the state levy in mills for all purposes and in the fourth column the general fund levy in mills.

We begun statehood with a per capita tax levy of \$2.30 and it has constantly decreased with slight fluctuations until 1913. At the beginning and end of the period the state tax levy was four and one-half mills, reaching the lowest point in 1892 and the highest in 1901. At statehood there were but two state levies—one for the general fund and one to pay the interest on the state debt. To-day there are a number of state levies used for various purposes.

The general fund levy from which the expenses of the state government are borne was four mills in 1890 and two and seven-eighths mills in 1913—a decrease of one and one-eighth mills in the period under discussion, or twenty-eight per cent. Here again the conclusion is unavoidable that the state burden is actually decreased, and especially the burden upon assessable property directly levied for state purposes.

What has occasioned the increased tax levy is best shown perhaps by a comparison between the per capita state tax levy, the per capita total tax levy and the per capita local tax levy.

TABLE NO. 5.

Year	Per Capita Total Tax	Per Capita Local Tax	Per Capita State Tax
1890	\$ 12.83	\$ 10.53	\$ 2.30
1891	11.94	9.60	2.34
1892	10.39	8.61	1.78
1893	10.61	8.58	2.03
1894	10.58	14.92	1.66
1895	12.21	10.30	1.91
1896	10.41	8.91	1.50
1897	10.23	8.83	1.40
1898	9.91	8.42	1.49
1899	10.19	8.52	1.67
1900	10.57	8.92	1.65
1901	12.10	9.57	2.53
1902	11.42	9.46	1.96
1903	12.37	10.34	2.03
1904	13.26	11.24	2.02
1905	14.46	12.40	2.19
1906	14.88	12.69	2.19
1907	15.86	13.71	2.15
1908	16.78	14.55	2.23
1909	17.96	15.42	2.54
1910	17.37	15.19	2.18
1911	18.78	16.61	2.17
1912	19.00	16.90	2.10
1913	19.48	17.42	2.06

In table No. 5 is found such a compilation. In the second column is the per capita total tax levy, state and local, for all purposes except special assessments: In column three is found the per capita local tax levy. This includes county, city, township, municipal—all taxes except special assessments. In the fourth column is the per capita state tax levy.

We begun statehood with a total per capita tax levy of \$12.83 which increased to \$19.48 in 1913, an increase of \$6.65. We begun statehood with a per capita local tax levy of \$10.53 which increased to \$17.42 in 1913, an increase of \$6.89. The per capita increase in the local tax levy was twenty-four cents greater than the per capita levy for all purposes.

We begun statehood with a per capita state levy of \$2.30 which decreased to \$2.06 in 1913, or twenty-four cents. The increase in the per capita local tax levy is exactly equalled by the decrease in the per capita state levy.

This is irrefutable proof that the increased tax levy is to be counted for not by the levies for the state, but by the levies for counties, cities, townships and school districts.

TABLE NO. 6.
POPULATION, ASSESSED VALUE AND TOTAL TAX LEVIES SINCE STATEHOOD.

Year	Popu- lation	Valuation	Rate	Total Tax	State	County	City & Special	Township and Road	Common School
1890 ...	190,983	\$ 88,896,291.00	2.62%	\$ 2,430,548.00	\$ 427,629.00	\$ 574,870.00	\$ 253,587.00	\$ 221,632.00	\$ 879,576.00
1891 ...	203,799	87,783,688.00	2.78	2,437,441.00	464,390.00	774,320.00	234,383.00	181,298.00	923,909.00
1892 ...	216,615	79,298,035.00	2.83	2,250,858.00	482,528.00	732,022.00	268,421.00	189,032.00	878,870.00
1893 ...	229,431	82,351,987.00	2.95	2,431,864.00	430,480.00	749,513.00	283,114.00	146,725.00	875,915.00
1894 ...	242,248	83,630,553.00	3.06	2,561,858.00	444,406.00	778,950.00	318,240.00	205,506.00	872,960.00
1895 ...	255,064	95,154,418.00	3.03	2,853,892.00	442,520.00	887,036.00	294,845.00	272,306.00	954,032.00
1896 ...	268,880	91,693,363.00	3.05	2,799,312.00	399,143.00	816,274.00	296,691.00	242,347.00	1,025,817.00
1897 ...	280,697	91,347,467.00	3.15	2,872,250.00	393,019.00	863,606.00	282,061.00	233,206.00	1,064,001.00
1898 ...	293,513	99,912,652.00	2.92	2,912,455.00	462,607.00	938,094.00	309,171.00	209,144.00	1,072,370.00
1899 ...	306,329	111,221,946.00	2.80	3,123,575.00	479,013.00	956,386.00	335,873.00	249,242.00	1,099,369.00
1900 ...	319,040	116,140,898.00	2.90	3,370,783.00	522,635.00	975,868.00	324,833.00	214,575.00	1,224,798.00
1901 ...	344,937	123,060,282.00	3.38	4,174,495.00	855,450.00	1,189,802.00	462,953.00	233,867.00	1,420,913.00
1902 ...	370,728	131,099,835.00	3.23	4,236,422.00	731,180.00	1,242,749.00	477,069.00	291,679.00	1,493,241.00
1903 ...	396,519	148,001,733.00	3.31	4,908,185.00	802,318.00	1,400,285.00	597,226.00	319,863.00	1,697,480.00
1904 ...	422,310	154,630,057.00	3.62	5,608,418.00	849,896.00	1,573,060.00	636,191.00	430,246.00	2,095,457.00
1905 ...	437,070	172,749,117.00	3.66	6,326,216.00	915,768.00	1,761,960.00	732,635.00	485,067.00	2,411,376.00
1906 ...	473,892	196,033,954.00	3.60	7,052,263.00	1,039,599.00	1,870,714.00	829,972.00	514,938.00	2,735,743.00
1907 ...	499,683	210,077,264.00	3.77	7,926,350.00	1,073,725.00	2,120,044.00	1,009,844.00	610,465.00	3,031,080.00
1908 ...	525,474	227,813,512.00	3.88	8,819,292.00	1,181,996.00	2,257,808.00	1,694,748.00	647,968.00	3,340,751.00
1909 ...	551,265	261,457,580.00	3.78	9,903,197.00	1,380,431.00	2,671,297.00	1,248,765.00	699,459.00	3,824,647.00
1910 ...	577,056	275,143,394.00	3.64	10,021,081.00	1,213,600.00	2,495,464.00	1,465,939.00	950,524.00	3,895,491.00
1911 ...	605,228	287,064,121.00	3.50	11,366,833.00	1,315,347.00	3,147,489.00	1,509,427.00	1,056,143.00	4,228,060.00
1912 ...	633,512	293,048,119.00	4.09	11,924,301.00	1,333,462.00	3,002,459.00	1,421,401.00	1,166,071.00	4,725,332.00
1913 ...	661,740	302,710,657.00	4.26	12,888,753.00	1,365,918.00	3,536,246.00	1,750,818.00	1,114,037.00	5,121,736.00
Total	\$ 3,809,790,903.00		3.55%	135,255,642.00	\$18,906,970.00	\$37,316,716.00	\$17,038,257.00	\$10,883,400.00	\$50,725,327.00
Rate of Increase	246%	240%	62%	430%	212%	515%	590%	402%	482%

TABLE NO. 7.
LOCAL TAXATION.
SHOWING COUNTY, CITY AND TOWNSHIP TAX LEVIES SINCE STATEHOOD.

Year	Revenue	Interest	Road & Bridge	Special	City	Township	Delinquent Road	Special
1890	\$ 427,948.00	\$ 112,511.00	\$ 77,365.00	\$ 56,846.00	\$ 204,460.00	\$ 170,171.00	\$ 51,521.00	\$ 49,127.00
1891	459,637.00	117,059.00	74,171.00	34,053.00	212,299.00	132,971.00	48,327.00	22,785.00
1892	488,256.00	105,797.00	91,917.00	36,032.00	234,444.00	139,250.00	50,007.00	23,981.00
1893	517,275.00	84,535.00	109,652.00	38,051.00	256,584.00	145,078.00	51,687.00	27,177.00
1894	506,891.00	106,109.00	111,808.00	55,141.00	256,736.00	151,537.00	53,969.00	61,504.00
1895	564,540.00	123,586.00	135,721.00	64,149.00	257,146.00	174,223.00	57,148.00	78,834.00
1896	513,008.00	122,998.00	129,420.00	50,848.00	271,440.00	159,567.00	52,772.00	55,160.00
1897	586,214.00	127,405.00	144,678.00	30,307.00	258,185.00	173,106.00	51,566.00	32,410.00
1898	620,305.00	115,243.00	145,738.00	46,808.00	279,545.00	154,813.00	45,149.00	39,308.00
1899	609,428.00	106,972.00	166,512.00	73,454.00	287,683.00	179,719.00	47,239.00	71,475.00
1900	633,069.00	105,087.00	171,382.00	66,329.00	342,761.00	176,169.00	38,406.00	82,072.00
1901	728,953.00	115,156.00	217,242.00	128,450.00	375,051.00	186,342.00	50,525.00	87,902.00
1902	778,606.00	115,087.00	248,643.00	100,412.00	348,096.00	228,332.00	63,347.00	92,973.00
1903	861,623.00	88,753.00	287,021.00	152,823.00	455,134.00	256,215.00	63,648.00	124,032.00
1904	965,832.00	85,190.00	329,717.00	191,231.00	470,359.00	304,269.00	125,977.00	165,832.00
1905	1,078,673.00	115,443.00	341,602.00	226,262.00	481,093.00	367,195.00	117,271.00	253,782.00
1906	1,132,030.00	113,435.00	423,738.00	201,510.00	590,030.00	364,572.00	150,357.00	239,942.00
1907	1,261,697.00	144,260.00	452,697.00	301,430.00	667,019.00	417,333.00	193,162.00	342,875.00
1908	1,375,741.00	127,578.00	497,967.00	256,523.00	712,239.00	449,761.00	198,207.00	582,508.00
1909	1,430,546.00	112,400.00	559,107.00	589,404.00	792,057.00	481,085.00	214,854.00	456,707.00
1910	1,542,328.00	154,381.00	578,085.00	220,770.00	842,382.00	547,333.00	276,351.00	486,501.00
1911	1,776,996.00	247,491.00	717,200.00	405,732.00	799,654.00	749,773.00	306,370.00	532,564.00
1912	1,808,697.00	279,157.00	659,504.00	384,046.00	821,982.00	738,374.00	427,697.00	599,419.00
1913	1,860,127.00	149,656.00	872,544.00	653,919.00	1,018,991.00	648,671.00	465,366.00	731,827.00
Total	\$22,528,520.00	\$ 3,085,129.00	\$ 7,503,494.00	\$ 4,364,640.00	\$ 11,235,370.00	\$ 7,495,734.00	\$ 3,200,923.00	\$ 5,240,757.00
Rate of Increase	334%	33%	1,028%	1,050%	398%	281%	803%	1389%

Table No. 6 is a compilation of the assessed valuation, the average tax rate, the total tax levy, and the state, county, city, township and common school tax levies since statehood. Here again we are confronted with the fact that the increase in the state tax levy is not only less than in the local civil divisions, but less than that of assessed valuation and population.

LOCAL TAX LEVIES

In table No. 7 we divided the local taxation into the various levies. This table is of unusual interest as it so nearly touches the affairs of government immediately under the control of the taxpayer. In the county the greatest increase comes in special levies. They are for many purposes, such as court houses, county fairs, the better farming movement, etc. The next greatest increase is in the levy for roads and bridges. The seemingly small increase in the interest levy is more relative than actual, owing to the fact that in 1890 most of the counties were paying seven per cent. on their bonded debt, while to-day most of the bonds are fours or fours and one-half. Moreover some counties have a peculiar method of rebonding and including the interest accumulation in the new bond issue. While this is unlawful, it is practiced to a considerable extent throughout the state.

GREATEST INCREASE IN CITIES.

In the matter of local taxation the greatest increase comes in city special levies. The cost of government in the cities of North Dakota has increased very rapidly in the past half dozen years. While the increase in the regular city levies is not remarkable, the special tax levies show an increase since statehood of nearly 1400 per cent. The township levies show the smallest increase of any local division.

TABLE NO. 8
STATE INCOME

Year	General Property Tax	Insurance	Fees & Licenses	Industries	Land Sales
1890	\$ 166,192.00	\$ 10,947.00	\$ 16,002.00	.....	.....
1891	375,757.00	12,922.00	13,898.00	.....	114,319.00
1892	482,526.00	15,802.00	12,738.00	.....	257,357.00
1893	343,072.00	18,947.00	10,488.00	.....	110,391.00
1894	203,951.00	12,862.00	3,158.00	366.00	110,323.00
1895	356,407.00	23,734.00	13,874.00	1,796.00	110,322.00
1896	393,908.00	20,312.00	14,403.00	1,179.00	78,407.00
1897	989,134.00	38,629.00	35,985.00	7,173.00	234,637.00
1898	961,075.00	60,418.00	46,544.00	10,246.00	126,315.00
1899	.....	.....	.....	.....	.....
1900	1,278,370.00	73,055.00	76,295.00	126,581.00	557,761.00
1901	.....	.....	.....	.....	.....
1902	735,061.00	51,998.00	57,404.00	189,240.00	361,283.00
1903	747,205.00	64,953.00	47,711.00	182,289.00	266,645.00
1904	872,584.00	73,629.00	62,546.00	220,535.00	413,034.00
1905	929,859.00	85,079.00	84,971.00	317,111.00	768,781.00
1906	1,014,365.00	98,592.00	92,723.00	276,234.00	403,330.00
1907	1,046,263.00	106,204.00	60,540.00	347,789.00	640,498.00
1908	1,211,145.00	121,543.00	118,477.00	338,908.00	1,440,308.00
1909	1,455,391.00	110,644.00	146,366.00	212,924.00	856,752.00
1910	1,132,879.00	104,610.00	196,339.00	118,488.00	390,781.00
1911	1,211,802.00	117,150.00	286,867.00	269,931.00	917,979.00
1912	1,246,379.00	91,471.00	239,194.00	145,981.00	1,026,803.00
1913—8 months	1,246,379.00	91,471.00	239,194.00	145,981.00	1,026,803.00
Total	\$17,150,530.00	\$1,313,500.00	\$1,646,577.00	\$2,769,802.00	\$8,976,869.00
Increase	629%	970%	1749%		

TABLE NO. 8.—Con't.

STATE INCOME

Year	Interest and Rent	United States	Miscel- laneous	Total	Direct Tax	Other Sources
1890	60,599.00 \$	.....	9.00 \$	253,801.00 \$	177,139.00 \$	76,661.00
1891	261,070.00	41,855.00	6,816.00	824,638.00	386,679.00	437,959.00
1892	322,975.00	.....	347.00	1,091,747.00	498,329.00	593,418.00
1893	305,505.00	.....	1,985.00	690,575.00	362,020.00	328,555.00
1894	221,584.00	.....	2,527.00	554,131.00	214,813.00	339,318.00
1895	327,117.00	30,814.00	1,227.00	754,416.00	380,142.00	374,274.00
1896	331,117.00	2,980.00	8,135.00	902,342.00	414,221.00	488,121.00
1897	856,344.00	4,521.00	10,081.00	2,176,505.00	1,027,763.00	1,148,742.00
1898	.....	.....	.....	.....	.....	.....
1899	653,459.00	21,394.00	8,420.00	1,888,472.00	1,021,493.00	866,979.00
1900	.....	.....	.....	.....	.....	.....
1901	483,675.00	28,779.00	10,115.00	2,634,630.00	1,351,426.00	1,283,204.00
1902	.....	.....	.....	.....	.....	.....
1903	376,373.00	30,335.00	20,467.00	1,822,161.00	787,059.00	1,035,103.00
1904	437,061.00	102,078.00	23,228.00	1,771,371.00	812,157.00	959,214.00
1905	228,416.00	1,425.00	33,324.00	1,905,493.00	946,213.00	959,280.00
1906	722,801.00	34,452.00	42,494.00	2,985,548.00	1,014,390.00	1,970,610.00
1907	737,971.00	34,959.00	74,549.00	2,733,323.00	1,113,558.00	1,619,766.00
1908	785,331.00	46,583.00	108,150.00	3,141,359.00	1,152,467.00	1,988,892.00
1909	1,063,490.00	90,521.00	129,923.00	4,514,315.00	1,332,683.00	3,181,627.00
1910	1,262,400.00	57,330.00	171,544.00	4,273,351.00	1,566,035.00	2,707,316.00
1911	.....	.....	.....	.....	.....	.....
1912	1,021,442.00	74,057.00	416,311.00	3,454,908.00	1,237,489.00	2,217,418.00
1913 (8 months)	1,406,274.00	2,728.00	313,610.00	4,536,343.00	1,328,952.00	3,207,391.00
1913 (8 months)	1,158,151.00	2,000.00	239,979.00	4,150,559.00	1,338,450.00	2,812,109.00
Total	13,073,158.00 \$	606,810.00 \$	1,623,242.00 \$	\$47,059,990.00	\$18,464,031.00	\$28,595,960.00
Increase	2220%	.....	.....	1687%	650%	4084%

TABLE NO. 8
STATE INCOME

Year	General Property Tax	Insurance	Fees & Licenses	Industries	Land Sales
1890	\$ 166,192.00	\$ 10,947.00	\$ 16,042.00	.....	.....
1891	323,757.00	12,923.00	12,898.00	.....	114,319.00
1892	432,576.00	15,802.00	12,738.00	.....	257,351.00
1893	343,972.00	18,942.00	10,438.00	.....	10,323.00
1894	203,951.00	19,862.00	3,128.00	356.00	110,323.00
1895	356,407.00	23,732.00	12,824.00	1,722.00	62.00
1896	393,908.00	20,512.00	14,493.00	1,129.00	78,407.00
1897	989,134.00	38,629.00	35,985.00	7,173.00	234,637.00
1898	961,075.00	60,418.00	46,544.00	10,246.00	126,915.00
1899	1,278,370.00	73,055.00	76,295.00	126,581.00	557,761.00
1900	735,061.00	51,998.00	57,404.00	189,240.00	361,282.00
1901	747,205.00	64,952.00	47,711.00	182,289.00	268,645.00
1902	872,584.00	73,628.00	62,546.00	220,535.00	413,034.00
1903	929,859.00	85,079.00	84,971.00	317,111.00	738,781.00
1904	1,014,865.00	98,592.00	92,723.00	276,234.00	403,330.00
1905	1,048,262.00	106,204.00	60,540.00	347,789.00	640,498.00
1906	1,211,145.00	121,543.00	118,477.00	338,908.00	1,440,308.00
1907	1,456,391.00	110,644.00	146,366.00	212,924.00	856,752.00
1908	1,132,879.00	104,610.00	196,339.00	118,488.00	390,781.00
1909	1,211,802.00	117,150.00	296,867.00	269,931.00	917,979.00
1910	1,246,879.00	91,471.00	239,194.00	145,981.00	1,028,803.00
1911	1,150,530.00	1,313,500.00	1,646,577.00	2,769,802.00	8,976,369.00
1912	629%	970%	1749%		
1913					
Total					
Increase					

TABLE NO. 8.—Con't.

STATE INCOME

Year	Interest and Rent	United States	Miscel- laneous	Total	Direct Tax	Other Sources
1890	60,599.00 \$	.....	9.00 \$	253,801.00 \$	177,139.00 \$	76,661.00
1891	261,070.00	41,855.00	6,816.00	824,638.00	386,679.00	437,959.00
1892	322,975.00	.....	347.00	1,091,747.00	498,329.00	593,418.00
1893	305,505.00	.....	1,985.00	690,575.00	362,020.00	328,555.00
1894	221,584.00	.....	2,527.00	554,131.00	214,813.00	339,318.00
1895	327,117.00	30,814.00	1,227.00	754,416.00	380,142.00	374,274.00
1896	351,117.00	2,980.00	8,135.00	902,342.00	414,221.00	488,121.00
1897	856,344.00	4,521.00	10,081.00	2,176,505.00	1,027,763.00	1,148,742.00
1898	.....	.....	.....	.....	.....	.....
1899	653,459.00	21,394.00	8,420.00	1,888,472.00	1,021,493.00	866,979.00
1900	.....	.....	.....	.....	.....	.....
1901	483,675.00	28,779.00	10,115.00	2,634,630.00	1,351,426.00	1,283,204.00
1902	.....	.....	.....	.....	.....	.....
1903	376,373.00	30,335.00	20,467.00	1,822,161.00	787,059.00	1,035,103.00
1904	437,061.00	102,078.00	23,228.00	1,771,371.00	812,157.00	959,214.00
1905	228,416.00	1,425.00	33,324.00	1,905,493.00	946,213.00	959,280.00
1906	722,801.00	34,452.00	42,494.00	2,985,548.00	1,014,230.00	1,970,610.00
1907	737,971.00	34,959.00	74,549.00	2,733,323.00	1,113,558.00	1,619,766.00
1908	785,331.00	46,583.00	108,150.00	3,141,359.00	1,152,467.00	1,988,892.00
1909	1,063,490.00	90,521.00	129,923.00	4,514,315.00	1,332,688.00	3,181,627.00
1910	1,262,400.00	57,330.00	171,544.00	4,273,351.00	1,566,035.00	2,707,316.00
1911	1,021,442.00	74,057.00	416,311.00	3,454,908.00	1,237,489.00	2,217,418.00
1912	1,406,274.00	2,728.00	313,610.00	4,536,343.00	1,328,952.00	3,207,391.00
1913 (8 months)	1,158,151.00	2,000.00	239,979.00	4,150,559.00	1,338,450.00	2,812,109.00
Total	13,073,158.00 \$	606,810.00 \$	1,623,242.00 \$	\$47,059,990.00	\$18,464,031.00	\$28,595,960.00
Increase	2220%	.....	.....	1687%	650%	4084%

STATE INCOME

Turning from tax levies to moneys actually received into the treasury; table No. 8 is a compilation of unusual interest. It is an economic classification of the sources of income of the State of North Dakota since statehood.

RECEIPTS FROM GENERAL PROPERTY TAX.

The second column is the receipts from the general property tax levy. The increase of 629 per cent. is misleading from the fact that only a small portion of the first tax levied was collected in 1890. A considerable portion of any tax levy is not collected the year it is due, but strings along for several years. Owing to the meagerness of the records it is impossible to select and credit to the years for which they were levied the receipts of the state treasurer.

The third column is the receipts from the business license tax of two and one-half per cent. on the gross premium of foreign insurance companies. This shows a very large increase. The receipts of 1913 are incomplete owing to the treasurer's report for last year covering but eight months—the legislature changing the end of the fiscal year from October 31st to June 30th.

FEEES AND LICENSES GREATLY INCREASED.

In column four is set forth the receipts from fees and licenses. The increase in this class of receipts has been very large, increasing seventeen and one-half times since statehood. In column five is found the receipts from industries. There were no such receipts during the first four years of statehood, but beginning in 1893 the convicts at the penitentiary were hired out to private citizens and the receipts under this classification for the next few years are from that source. Beginning with the establishment of the twine plant at the penitentiary these receipts increased rapidly. They have been augmented during the past few years by the receipts of the capitol trolley line and the penitentiary brick yard. These receipts are gross.

SALE OF PUBLIC LANDS.

Column six is the receipts from the sale of public lands. While we are selling but little public land to-day, the receipts are very large owing to the deferred payments on previous sales. This compilation shows that the receipts from this source have been approximately \$9,000,000. According to the records of the land department they are somewhat larger. This is but one of the many instances in which statistics gathered from different departments of the state government differ.

Column seven is the revenues from interest and rent. This embraces the rent of public lands, interest on deferred payments of public lands, bonds owned by various endowment funds and interest on the public moneys on deposit. The revenue from this source has increased more than twenty-two times since statehood and is to-day next to the largest item of receipts.

Column eight is the receipts from the United States treasurer in aid of the soldier's home and other state institutions.

Column nine is the miscellaneous receipts and column ten the total receipts from all sources. The latter shows an increase of nearly 1700 per cent., but this is misleading owing to the small portion of the direct tax levy of 1890 being collected that year.

Column eleven is the direct tax. This includes the general property tax and insurance tax. It has increased 650 times since statehood. In the last column is found the receipts from all other sources. These have increased nearly 41 times since statehood. It is highly instructive to note that two-thirds of the total receipts of the state treasury are derived from sources other than direct taxation.

TABLE NO. 9.
STATE EXPENDITURES BY DEPARTMENTS:
TOTAL AND PER CAPITA EXPENDITURES SINCE STATEHOOD.

Year	Legislative	Executive	Judicial	Educational Institutions	Common Schools
1890	\$ 81,225.00	\$ 48,870.00	\$ 31,573.00	\$ 25,600.00	\$ 5,326.00
1891	53,030.00	65,319.00	34,588.00	75,252.00	116,012.00
1892	6,722.00	70,231.00	33,164.00	87,331.00	88,446.00
1893	62,209.00	67,729.00	33,688.00	71,788.00	120,446.00
1894	46,792.00	46,792.00	19,542.00	56,850.00	158,272.00
1895	58,598.00	83,553.00	42,470.00	67,851.00	172,039.00
1896	66.00	74,004.00	40,176.00	51,156.00	140,026.00
1897	58,450.00	74,101.00	41,994.00	54,160.00	160,133.00
1898	82,131.00	78,101.00	41,936.00	80,030.00	148,306.00
1899	69,644.00	82,712.00	42,161.00	133,603.00	209,661.00
1900	101,797.00	96,071.00	48,679.00	180,338.00	303,395.00
1901	1,897.00	110,002.00	52,127.00	245,984.00	326,648.00
1902	112,576.00	121,355.00	59,449.00	270,755.00	389,884.00
1903	4,460.00	130,997.00	51,651.00	386,199.00	546,660.00
1904	88,583.00	125,955.00	51,881.00	710,625.00	542,048.00
1905	312.00	155,716.00	52,476.00	563,478.00	610,708.00
1906	96,616.00	177,729.00	72,351.00	760,631.00	761,372.00
1907	1,204.00	202,034.00	78,865.00	1,190,155.00	1,024,124.00
1908	95,205.00	207,946.00	*138,681.00	741,230.00	656,983.00
1909	679.00	216,575.00	86,337.00	820,071.00	1,151,297.00
1910	95,048.00	151,395.00	57,326.00	727,634.00	840,993.00
1911					
1912					
1913**					
Total	\$ 1,070,452.00	\$ 2,609,508.00	\$ 1,237,206.00	\$ 7,568,554.00	\$ 8,990,879.00
***Increase	80%	315%	173%	3203%	840%

*Cowan's Impeachment Trial.

**8 months of 1913.

***1890 to 1912 inclusive.

TABLE NO. 9.—Cont.

Year	Charitable, Penal, Etc.	Printing	Interest	Bounties	Miscellaneous	Total	Per Capita
1880	\$ 98,961.00	16,602.00	30,720.00	1,326.00	52,567.00	332,770.00	2.06
1881	132,371.00	23,323.00	34,657.00	6,452.00	60,512.00	601,731.00	2.36
1882	139,859.00	7,723.00	37,432.00	6,446.00	50,579.00	535,593.00	2.43
1883	151,726.00	28,439.00	39,093.00	6,115.00	94,702.00	665,595.00	2.50
1884	179,096.00	3,692.00	39,046.00	5,030.00	19,371.00	427,641.00	1.77
1885	167,556.00	29,135.00	50,523.00	17,317.00	52,337.00	742,401.00	2.91
1886	169,324.00	25,333.00	56,535.00	13,765.00	51,508.00	600,553.00	2.54
1887	163,305.00	26,663.00	39,406.00	8,634.00	33,229.00	660,680.00	2.35
1888	163,305.00	26,663.00	39,406.00	8,634.00	33,229.00	660,680.00	2.35
1889	250,435.00	21,013.00	47,082.00	16,802.00	18,270.00	611,630.00	2.55
1890	334,223.00	21,013.00	47,082.00	16,802.00	18,270.00	702,635.00	2.56
1891	334,223.00	20,565.00	57,232.00	18,726.00	39,330.00	1,007,567.00	2.80
1892	426,007.00	22,625.00	57,232.00	18,726.00	39,330.00	1,239,227.00	2.92
1893	610,130.00	26,734.00	43,334.00	1,451.00	64,340.00	1,389,223.00	3.23
1894	567,623.00	39,137.00	41,079.00	19,439.00	111,336.00	1,239,227.00	3.23
1895	663,653.00	39,137.00	44,808.00	31,137.00	51,029.00	1,545,236.00	3.55
1896	631,810.00	17,384.00	40,912.00	32,566.00	51,029.00	1,727,505.00	3.86
1897	823,064.00	36,586.00	36,971.00	44,657.00	109,316.00	2,068,543.00	4.31
1898	765,094.00	46,133.00	33,370.00	36,836.00	222,268.00	2,457,221.00	4.81
1899	747,155.00	51,833.00	32,324.00	36,530.00	222,268.00	3,003,248.00	5.43
1900	736,156.00	51,833.00	32,324.00	36,530.00	222,268.00	3,003,248.00	5.43
1901	929,327.00	70,693.00	33,665.00	83,219.00	253,397.00	3,156,646.00	5.69
1902	447,475.00	70,693.00	16,334.00	23,043.00	267,186.00	3,588,690.00	5.66
1903	447,475.00	70,693.00	16,334.00	11,327.00	267,186.00	2,634,460.00	4.06
Totals	\$ 9,949,798.00	\$ 699,209.00	\$ 967,912.00	\$ 497,444.00	\$ 2,533,405.00	\$36,124,367.00	
***Increase	840%	100%	10%	1713%	427%	806%	

STATE EXPENDITURES.

Table No. 9 shows the expenditures of the state by departments together with total and per capita expenditures since statehood. This compilation excludes investments and the payments of debts and represents the total cost of the state government in all its departments including industries.

COST OF LEGISLATURES.

Column two is the expenditures for the various sessions of the state legislature since statehood. The 1890 session was the only one which has exceeded sixty days and cannot be used as a means of comparison. The most extravagant legislature was that of 1905. The last two sessions cost approximately \$95,000 each exclusive of the legislative printing, which runs about \$35,000 a session exclusive of the blue book. The increases in this compilation are computed from 1890 and 1912. The year 1913 is not taken because it includes only eight months expenditures owing to the changing of the ending of the fiscal year.

COST OF EXECUTIVE DEPARTMENT.

Column three is the expenditures for executive purposes. This includes the salaries and expenses of the elective state officials, the appointive state officials, all boards and the extraordinary expense of law enforcement, such as rewards. It has increased with considerable rapidity during the last decade owing to the increase in the salaries of the state officials and the creation of new boards. The increase in this department has been greater than in either that of the legislative or judicial.

JUDICIAL EXPENDITURES.

In the fourth column is found the expenditures of the judicial department. This includes the salaries and expenses of the supreme court, judges, clerk of the supreme court, stenographers, etc., together with the salaries of the district judges and all court expenses in unorganized territory. The increase has been considerably less than that of the executive department. The extraordinarily large expense of 1911 includes \$55,273 that the Cowan impeachment cost the state. While this hardly belongs in this classification, yet it is difficult to find any other place for it.

STATE EDUCATIONAL EXPENSES.

In column five we have the expenditures for the state educational institutions since statehood. The increase in this department of expenditures has been extraordinary. From an expenditure of \$25,600 in 1890 it increased to \$1,190,155 in 1910—the most extraordinary increase of any department of the state government. This includes legislative appropriations, the mill tax and the interest and income revenue.

COST OF COMMON SCHOOLS.

Column six is the expenditure from the state treasury for common schools. Here again we have an extraordinary increase. There was

practically no aid in 1890 so that we have taken the year 1891 for comparison with 1912. At the present time we are expending from the state treasury for common schools nearly one and a quarter millions of dollars annually. This includes the interest invested in endowment funds, fines, forfeitures and penalties.

PENAL AND CHARITABLE INSTITUTIONS.

Column seven is the extraordinary expense of charitable and penal institutions. This includes not only strictly penal institutions, but penal educational institutions and the industrial enterprises of the state.

Column eight is the cost of printing since statehood. The increase here has been comparatively small, but as a matter of fact this does not include the total cost of printing. There is much printing done by departments which is included under other heads of expenditure.

Column nine is the interest paid on public debt since statehood. It is almost one million dollars and it is instructive to note that the bonded indebtedness of the state never exceeded \$1,200,000 during the years of statehood. It is another illustration of the folly of borrowing money for a long term of years for a non-productive public improvement.

WOLF BOUNTIES.

Column ten is the payment from the state treasury for bounties. While it is true that some portion of this account has been transferred to other funds, yet it is an astounding fact that the state had spent nearly one-half a million dollars in the war on the wolf. The bounties have been spent almost altogether for the extermination of wolves.

Column eleven is the miscellaneous expenditures which cover a very large number of items which vary greatly from year to year.

TOTAL EXPENDITURES.

In the next to the last column is found the total expenditures for all purposes from the state treasury other than permanent investments and the payment of the public debt. In twenty-three years there has been an increase of 806 per cent., or from \$392,770 to \$3,558,690.

THE PER CAPITA COST.

In the last column is found the per capita distribution of moneys in the state treasury. Here we find a peculiar contrast to the per capita tax levies. In 1890 the levy was \$2.30 while the total expenditure from the treasury was only \$2.06. This is explained by the fact that the state had no income from its public lands or endowment funds and very little income from fees or licenses and that a considerable portion of the levy for 1890 was not collected until succeeding years. On the other hand in 1913 the per capita levy was \$2.09, while the per capita expenditure was \$5.66, almost three times as great. This is explained by the extraordinary large income from sources other than direct taxation. North Dakota is one of

the few states in the Union which does not levy a direct tax for the aid of common schools. This is taken care of entirely by the income from the common school endowment fund. We find that of the disbursements from the treasury, exclusive of investments and payments on the public debt, forty per cent., is derived from direct taxation—sixty per cent. coming from endowment funds, industries, fines, penalties, forfeitures, fees and licenses.

EXPENDITURES FROM STATE TREASURY.

The expenditures from the state treasury have increased very rapidly during the past seven or eight years. The increase in the cost of the various departments is, in a measure, due to the widened activity of the state, the higher cost of living and more expensive building material; but the principal causes are the enormous increase in the revenues from the school lands, and the permanent funds resulting therefrom, and the industrial expenditures. The former passed the million mark in 1910 and is reflected in the large per capita expenditure of that year. The other important factor is the industries of the state, the twine plant, the brick plant and the capitol trolley line, which adds some hundreds of thousands of dollars annually to the expenditures. The twine and brick plants are on a paying basis, but the trolley line is largely a luxury. These account for the increased expenditures rather than the cost of the state government.

TABLE NO. 10.
PROPORTION OF EDUCATIONAL EXPENDITURES TO TOTAL
EXPENDITURES.

Year	All Other	Education	Ratio of School to Total Expenditure
1890	\$ 351,590.00	\$ 41,180.00	10.5%
1891	394,153.00	208,503.00	34.7%
1892	331,237.00	190,759.00	36.5
1893	451,681.00	217,057.00	32.6
1894	193,297.00	234,705.00	54.9
1895	477,406.00	264,995.00	35.8
1896	385,467.00	215,434.00	35.8
1897-98	785,315.00	476,396.00	38.0
1899-00	1,039,940.00	492,164.00	32.1
1901-2	1,214,670.00	731,016.00	37.5
1903	770,255.00	519,012.00	40.5
1904	756,450.00	606,541.00	44.5
1905	1,173,586.00	704,423.00	46.7
1906	762,206.00	989,256.00	56.4
1907	879,509.00	1,288,565.00	59.4
1908	868,857.00	1,221,075.00	58.4
1909	1,099,461.00	1,564,790.00	58.7
1910	1,041,603.00	2,263,717.00	68.4
1911	1,750,108.00	1,436,838.00	45.0
1912	1,280,426.00	2,008,332.00	60.9
*1913	946,881.00	1,592,460.00	62.3

* Eight months.

Per cent of increase 1891-1912 inclusive | 225% | 863% |

In table No. 10 we have segregated the state expenditures from those of education and have found the total expenditures for all other purposes.

Column one is the expenditures for all state purposes since statehood other than the industries. It represents the cost of the state government proper, together with the state institutions and the many incidental expenses borne from the state treasury, for all purposes other than education and the industries. It contains no industrial expenses except the deficit of the capitol trolley line.

EXPENDITURES FOR EDUCATION.

In column two is the total expenditures from the state treasury for education. It is made up of the cost of educational institutions other than penal or charitable educational. It includes all state aid to education, including the expenses of the state department of education, institutes and so forth, together with the income of the common school from the state lands and the state endowment fund.

INCREASE OF EDUCATIONAL EXPENDITURES.

In 1890 the expenditures from the state treasury for education were but ten per cent. of all other expenditures. In 1891, which must be taken as the real basis of a comparison, it had increased to 34.7 per cent. From that day until June 30th, 1913, the ratio of the expenditures for education to all other expenditures of the state government for purely state purposes, increased almost one hundred per cent.—it increased from 34.7 per cent. in 1891 to 62.3 per cent. in 1913. Apart from the disbursements on behalf of the industries almost two-thirds of all the moneys flowing from our state are devoted to education. The greatest increase in expenditures for education has been during the past seven or eight years. It is significant that the expenditures of the state devoted to education have increased more than eight and one half times since 1891, while the expenditures for all other purposes have increased but two and one quarter times or about the same ratio as the population. The increase in expenditures from the state treasury is the price we pay for our educational institutions.

LARGE EXPENDITURES.

Passing from the expenditures of the state treasury to the total expenditures for all government, state and local, we find that outside of special assessments we are spending approximately fifty per cent. of all revenue for education other than penal and charitable education. Table No. 11 shows the tax levies, income and expenditures of the common school since statehood. This compilation is from the annual reports of the state superintendent of public instruction. School men are not supposed to be financiers and yet the most exhaustive and complete financial reports of any department of the state government are to be found in the office of the state superintendent of public instruction.

TABLE NO. 11.
TAX LEVIES, INCOME AND EXPENDITURES OF THE COMMON SCHOOLS SINCE STATEHOOD.

Year	Total Tax Levied	Rate Mills	District Tax	State and County Apportion- ments	Sale of Bonds	All Other Sources	Total Revenue	Total Expenditures	Cost Per Pupil	Pupil Enrolled
1890	\$ 671,712.00	10.1	\$ 635,141.00	\$ 127,123.00	\$ 28,075.00	\$ 13,719.00	\$ 804,058.00	.....	\$3.31	\$2.56
1890	447,561.00	6.7	193,365.00	21,459.00	12,446.00	15,866.00	243,136.00	.....	3.37	2.36
July 1st, to Dec. 31st,										
1891	763,552.00	10.1	570,514.00	231,694.00	134,281.00	32,267.00	968,756.00	.....	3.16	2.45
1892	588,088.00	8.6	719,567.00	273,566.00	194,141.00	46,268.00	1,133,542.00	.....	3.98	2.90
1893	630,431.00	8.2	630,431.00	306,993.00	88,686.00	53,714.00	1,079,824.00	.....	3.50	2.58
1894	828,417.00	11.2	560,013.00	300,971.00	88,205.00	76,495.00	1,024,784.00	.....	2.58	2.13
1895	724,438.00	7.6	620,902.00	352,472.00	60,228.00	88,221.00	1,125,893.00	.....	2.47	2.05
1896	730,185.00	9.1	698,914.00	316,959.00	28,991.00	90,061.00	1,135,925.00	.....	2.42	2.03
6 mo. end- ing June 30,										
1897	821,221.00	9.5	303,480.00	136,450.00	79,371.00	38,990.00	558,291.00	.....	2.52	1.99
1898	765,026.00	8.5	1,110,441.00	534,125.00	119,896.00	51,801.00	1,816,263.00	.....	2.13	1.88
1899	790,743.00	8.8	856,684.00	463,567.00	83,153.00	56,874.00	1,450,178.00	.....	2.30	1.86
1900	883,668.00	8.0	926,764.00	466,526.00	130,424.00	70,733.00	1,594,547.00	.....	3.25	2.44
1901	1,150,098.00	9.7	915,628.00	382,352.00	92,100.00	254,100.00	1,644,080.00	.....	2.37	2.25
1902	1,145,136.00	9.6	1,067,853.00	545,412.00	137,379.00	83,976.00	1,834,620.00	.....	2.91	2.22
1903	1,339,657.00	10.0	1,175,556.00	581,562.00	168,018.00	78,700.00	2,003,836.00	.....	3.16	2.32
1904	1,608,972.00	10.4	1,304,873.00	653,306.00	285,900.00	107,232.00	2,356,001.00	.....	3.23	2.45
1905	1,927,130.00	12.5	1,648,654.00	691,437.00	239,808.00	77,633.00	2,657,532.00	.....	3.24	2.64
1906	2,110,496.00	12.7	1,915,454.00	812,923.00	242,599.00	110,132.00	3,081,108.00	.....	3.16	2.42
1907	2,256,015.00	13.1	2,112,607.00	1,048,021.00	323,196.00	135,040.00	3,638,864.00	.....	3.33	2.86
1908	2,769,947.00	13.9	2,297,442.00	948,062.00	464,372.00	185,927.00	3,895,803.00	.....	3.47	2.67
1909	3,021,231.00	13.2	2,881,252.00	1,011,324.00	446,850.00	234,556.00	4,572,982.00	.....	3.74	3.25
1910	3,263,067.00	12.0	3,321,767.00	1,695,014.00	458,541.00	206,714.00	4,882,134.00	.....	4.02	3.45
1911	3,109,586.00	10.8	2,873,632.00	1,419,876.00	281,962.00	265,831.00	4,841,101.00	.....	4.58	3.95
1912	4,309,123.00	14.6	3,498,756.00	1,461,160.00	313,327.00	328,284.00	5,589,801.00	.....	4.31	3.76
1913	4,229,233.00	14.0	4,107,561.00	1,822,236.00	383,597.00	316,558.00	6,631,962.00	.....	.....	.....
Total	\$40,874,733.00		\$36,946,751.00	\$16,618,590.00	\$ 4,786,346.00	\$ 3,019,690.00	\$60,361,641.00	\$59,587,035.00	\$4.60	\$3.90
Average Increase	529%		547%	1,333%	1,266%	2,208%	997%	879%		

TAX LEVIES, INCOME AND EXPENDITURES OF THE COMMON SCHOOLS SINCE STATEHOOD.

Column two is the total tax levied by the school districts of the state for the support of the common schools each year since statehood. It aggregates nearly forty-one millions of dollars and shows an increase of 529 per cent.

Column three is the average tax rate in mills since statehood. In 1890 the average rate was 10.1 mills, which has increased to 14 mills for 1913. The property upon the assessment rolls of the state to-day bears forty per cent., more tax burden for the support of the common schools than in 1890.

DISTRICT SCHOOL TAX.

Column four is the district tax actually paid into the treasury of the several districts. For the period under consideration it totals almost thirty-seven millions dollars and shows an increase of 547 per cent. It is instructive to note that the difference between the total tax levied and the total tax collected in the school districts of the state since 1890 differs by \$3,927,982. The school districts were unable to collect ten per cent. of the tax they levied. This is probably true of all other tax levies in the state, although in some instances the proportion of the uncollectable tax is much higher. Column five is the state and county apportionments. This is made up of the two mill county tax and the income from the common school endowment funds, fines, penalties, and forfeitures. It totals more than sixteen and one-half millions of dollars since statehood, and shows an increase of more than 1300 per cent.

Column six is the revenue from the sale of bonds. The records show that the school districts of the state have borrowed four and three-quarters millions of dollars. The annual revenue received from this source has increased almost thirteen times since statehood. Column seven is the receipts from all other sources. This is made up of various items such as tuition, state aid, rebates, and so forth.

TOTAL REVENUE FOR DISTRICT SCHOOLS.

Column eight is the total revenue from all sources for the period under consideration. It makes a grand total of more than sixty millions of dollars and shows an increase of almost 1000 per cent. Column nine is the total expenditure. This total is nearly a million dollars less than the total revenue. This should equal the cash balances in the district treasuries June 30, 1913, but to make the cash balance has always been a difficult task with school districts and it goes without saying that the cash doesn't balance. The difference, however, is in a negligible quantity.

MONTHLY COST OF PUPILS.

In the last two columns is found the monthly cost of each enrolled and enumerated pupil. The cost shows a decided increase in both instances.

It amounts to \$1.29 in the case of enrolled pupils or considerable more than a one-third increase; it amounts to \$1.34 in the case of enumerated pupils or a fifty per cent. increase. This increase is probably to be accounted for by the increased efficiency of the schools.

COST OF GOVERNMENT IN OTHER STATES.

Turning to a comparison of the cost of our state government with that of other states, we enter a field which is just being exploited by many state officials.

TABLE NO. 12.

STATE TAX FOR \$1,000 OF ACTUAL VALUE COMPILED FROM
STATISTICS FURNISHED BY OFFICIALS OF THE
RESPECTIVE STATES.

State	Ratio of Assessed to Actual Value	1913 State Levy Mills	Tax Per \$1,000 of Actual Value
North Dakota	20%	4.5	\$.90
South Dakota	100	1.0	1.00
Minnesota	40	5.30	2.12
Montana	40	3.00	1.20
Idaho	65	2.48	1.61
Washington	40	8.81	3.50
Arizona	100	6.50	6.50
Iowa	50	4.90	2.45
Nebraska	16	7.80	1.25
Colorado	100	1.30	1.30
Florida	30	7.50	2.25
Indiana	100	4.00	4.00
Kansas	80	1.20	1.20
Michigan	60	3.75	2.25
Mississippi	33 1-3	6.00	2.00
Oklahoma	80	3.50	2.80
Utah	40	7.50	4.00
Virginia	50	3.50	1.75
Wyoming	50	3.00	1.50

Table No. 12 gives the ratio of assessed to actual value. The 1913 state levy in mills and the state tax on one thousand dollars of given valuation. The data in columns two and three was derived from the officials of the various states included in the compilation. Column two is the ratio of assessed to actual value. Column three is the state levy in mills for state purposes only, and the last column shows the tax actually paid for the support of the state government by property worth one thousand dollars. We arrived at the tax in North Dakota, for instance, in the following manner; twenty per cent. of \$1,000 is \$200, or the assessed valuation of one thousand dollars worth of actual property. Applying the rate, four and one-half mills, to the assessed valuation, two hundred dollars we get a tax of ninety cents. We have used in this compilation all of the data obtainable from states which derive one-half or more of their total state revenue for the support of the state government from

direct taxation. The last column reveals the fact that of all the states included, North Dakota property bears the lowest state burden. This is a fact which is generally recognized by large property owners. The taxes are lighter in North Dakota than in any northwestern state.

PER CAPITA COST OF GOVERNMENT.

The per capita cost of state government is a much mooted question. No two investigators include all of the same items in arriving at the actual cost of government. This together with the wide diversity in the method of keeping records tends to lessen, if not to nullify, any comparison between the per capita cost of the several states. We have secured, however, the per capita cost of a number of states which seem to us to be based upon data of sufficient uniformity to make a comparative statement of some value.

TABLE NO. 13.

PER CAPITA COST OF STATE GOVERNMENT.

North Dakota	\$	3.89
South Dakota		3.40
Arizona		7.08
California		5.66
Connecticut		4.89
Idaho		5.60
Maine		4.82
Massachusetts		4.17
Michigan		4.42
Minnesota		6.42
Montana		5.40
Nevada		8.92
New York		7.44
Oregon		7.04
Washington		4.03
Wisconsin		4.43

In Table No. 13 is found such a compilation. Here again, with the exception of South Dakota, we find our tax burden to be the lightest of any of the states under consideration. This includes the total cost of state government, exclusive of aid to common schools, and revenues which are diverted from the state treasury to assist exclusively in local government.

UNITED STATES CENSUS TAX BURDEN COMPILATION.

In 1904 the United States Census Bureau made a study of the tax rates of the various states of the Union. From this they compiled a statement which is found in Table No. 14, showing the tax actually paid by one hundred dollars of estimated true value of property in the states and territories.

TABLE NO. 14.

**TAX RATE PER \$100 OF ESTIMATED TRUE VALUE OF PROPERTY
BY STATE AND TERRITORY IN 1904 AS COMPILED BY
THE UNITED STATES GOVERNMENT.**

State	Cents	State	Cents
Alabama	56	Idaho	61
Arkansas	63	Indiana	98
Arizona	57	Illinois	67
California	74	Iowa	61
Colorado	100	Kansas	71
Connecticut	61	Kentucky	72
Delaware	60	Louisiana	92
Florida	68	Maine	94
Georgia	78	Massachusetts	106
Maryland	76	Oklahoma	56
Michigan	79	Oregon	66
Minnesota	61	Pennsylvania	56
Mississippi	67	Rhode Island	81
Missouri	62	South Carolina	70
Montana	60	South Dakota	70
Nebraska	52	Tennessee	74
New Hampshire	84	Texas	53
New Jersey	70	Utah	63
New York	97	Vermont	55
Nevada	30	Virginia	58
North Carolina	52	West Virginia	73
North Dakota	66	Wisconsin	78
New Mexico	47	Wyoming	35
Ohio	87		

Here again we find North Dakota well below the average. Many of the states included in this compilation have since enormously increased their tax burden. Such for instance as Nevada. The tax burden in Nevada to-day is one of the heaviest in the United States. The same is true of Mexico, Arizona, Montana, Wyoming and Minnesota. Our tax burden was lower than that of South Dakota and nearly all of the eastern states.

CLASSIFICATION OF EXPENDITURES.

The total expenditures in the state treasury for all purposes in 1912 was \$3,558,690. Of this amount approximately one-third, or \$1,232,713, was raised by direct taxation; while the remaining two-thirds arose from interest on endowment funds, the inheritance tax, fines, penalties, and forfeitures, licenses, fees, and so forth. Of this total amount nearly one-third, or \$1,151,297 was returned to the common schools; \$820,071 went to defray the expenses of the University, the Normal Schools, and other educational institutions supported directly by the state; \$287,762 went to the maintenance of the state twine plant, a revenue producing investment; leaving \$1,166,027. for general purposes; of this amount \$596,760 was devoted to the maintenance of penal and charitable institutions; leaving \$469,267 for administrative and miscellaneous expense. It appears from an analysis of the state expense account that less than one-third of the revenues are devoted to the maintenance of the state government proper.

TABLE NO. 15.

AMOUNT AND RELATIVE IMPORTANCE OF EXPENDITURES FROM
STATE TREASURY FOR VARIOUS PURPOSES IN 1912.

Classes of Expenditures	Amount	Per Cent of Total
Total—All Classes.....	(\$ 3,558,690.00)	(100)
Returned to Common Schools.....	1 151,297.00	32.35
State Educational Institutions.....	820,071.00	23.04
Charitable, Penal & Other Institutions.....	929,321.00	26.12
Executive.....	264,910.00	7.43
Legislative* (1913).....	95,884.00	2.69
Judicial.....	86,337.00	2.43
Printing.....	32,958.00	.93
Interest.....	33,605.00	.94
Bounties.....	23,043.00	.65
Miscellaneous.....	216,114.00	6.40
Detail—Boards & Commissions:—		
Total.....	(\$176,728.00)	(5.26)
Public Examiner.....	33,896.00	.95
Game and Fish Commission.....	30,091.00	.85
University & School Land Board.....	18,825.00	.53
Railroad Commission.....	15,795.00	.45
Tax Commission (1913)*.....	14,522.00	.41
Oil Inspection.....	11,966.00	.34
Board of Control.....	12,694.00	.36
Live Stock Sanitary Commission.....	8,916.00	.25
Immigration and Forestry.....	7,892.00	.22
Insurance Commissioner.....	7,800.00	.22
Agriculture and Labor.....	7,300.00	.21
Library Commission.....	6,444.00	.18
Board of Health.....	2,148.00	.06
All Other Boards and Commissions.....	3,483.00	.09

*There was no Legislative Session in 1912 and the 1913 bill is inserted for the sake of comparison. The tax commission was organized in 1912 and in order to secure a full year's expense 1913 was inserted. Neither should be used in totals.

In Table No. 15 is found the distribution of the total expenditures from the state treasury for 1912, other than investments of endowment funds and debts paid; the regular educational and state institutions other than educational, absorb practically eighty-one and one-half per cent. of the total revenue; the executive department, which includes all elective and appointive officials, boards and commissions and all law enforcement rewards and extraordinary expense, absorb less than seven and one-half per cent.; the legislature and judiciary, including district judges, about two and one-half per cent. each. All boards and commissions absorb five and one-quarter per cent. Of this amount the Tax Commission uses but forty one one-hundredths of one per cent. and the Board of Control thirty-six one-hundredths of one per cent. These various boards and commissions turned into the general fund of the state in 1912 \$296,311 in fees and licenses. In addition the Game and Fish board showed a balance in their special fund of \$18,300.

TABLE NO. 16.

COUNTY, LOCAL AND STATE TAX FOR 1912: SHOWING THE AMOUNT
AND SHARE OF SPECIFIED STATE COMMISSIONS AND BOARDS
IN A TYPICAL TAX BILL OF \$100.

Class of Expenditures	Amount	In Each \$100
Total Tax for all Purposes.....	(\$11,992,301.00)	(\$ 100.00)
County	3,111,405.00	25.95
Township, City, Village & School.....	7,587,238.00	63.27
State—General Fund.....	882,027.00	7.35
State—Special Levies.....	411,631.00	3.45
Amount & Shares of Commissions & Boards:		
Total	(\$ 106,039.00)	(.88)
Public Examiner.....	20,338.00	.17
Game and Fish Commission.....	18,055.00	.16
University and School Lands Board.....	11,295.00	.09
Railroad Commission.....	9,447.00	.08
Tax Commission (1913).....	8,713.00	.07
Board of Control.....	7,616.00	.06
Oil Inspection.....	7,180.00	.06
All Others.....	23,395.00	.20

Table No. 16 presents an analysis of a \$100 tax bill of the average citizen of North Dakota for 1912. It is interesting to note what was paid by this \$100 for the support of government. More than sixty-three dollars went to meet the expense of the city, village or township, and the expense of the school district; only \$7.35 went to the general fund of the state to meet the building and maintenance of the institutions of higher education, penal and charitable and other state institutions, not included in the foregoing; to pay the expense of legislative sessions; to pay the salaries of all state officials, including district judges, and their office and traveling expense; to aid the rural and high schools; to pay for condemned glandered horses, tubercular cattle and the thousand and one other enterprises which claim support from the state treasury; \$3.43 more goes into the state treasury to pay the interest on the public debt and to provide a sinking fund for its ultimate payment; to the state institutions of higher learning through what is known as the "educational mill tax"; to reimburse owners of glandered horses and bovine cattle destroyed by the authority of law; and last but not least, to destroy the wolves of the state which are carefully fostered for the purpose of being destroyed.

In 1912 sixty per cent. of the revenue devoted to the general expense of the state was raised by direct taxation. Applying this ratio to the total expenditures or to the expenditure of any particular department of the state government, and we arrive at a portion of its revenue derived from direct taxation. We find in Table 16 that the total portion of the expense of maintenance of the boards and commissions of the state was but eighty-eight cents in the hundred dollars. The Tax Commission costs the state in direct taxes just seven cents on one hundred dollars. If all the boards and commissions of the state were wiped out of existence by legislative act, or their support provided for in some other way the average citizen

who pays one hundred dollars tax would pay instead \$99.12. If the Tax Commission was wiped out of existence, instead of paying one hundred dollars he would pay \$99.93—a net saving of seven cents.

In conclusion, the contention that the boards and commissions are piling an unbearable burden of taxation on the shoulders of the taxpayer is without foundation in fact. There is not as much ground for this assertion as there is for the assertion that the cost of state government has increased. It is true that the per capita cost of state government has increased with considerable rapidity during the last ten years. In fact, it increased sixteen per cent. in 1913 over 1912 but the increasing burden is being borne by the constantly increasing revenue from endowment funds, inheritance tax, licenses, fees, etc., and the share borne by each individual in the state by direct taxation remains constant or tends to decrease. On the other hand, the boards and commissions of this state are paying their own expenses. Not only are they bringing order out of disorder and installing business methods in the conduct of public business, but they are actually increasing the revenues of the state. If all of the boards and commissions of this state were abolished, the direct tax burden upon each individual of the state would be considerably increased.

TABLE NO. 17.

TOTAL LOCAL REVENUE DERIVED FROM DIRECT TAXATION.

County—	
General Fund.....	\$ 2,614,09.00
Bond Sinking.....	240,683.00
Interest	99,909.00
Road	381,612.00
Bridge	458,558.00
Immigration	9,888.00
Road Poll.....	12,869.00
Emergency	128,149.00
County Insane.....	116,345.00
County Fair.....	21,762.00
County Poor.....	57,734.00
Gopher Bounty.....	23,170.00
Penalty & Interest.....	222,190.00
School—	
District Tax.....	5,033,459.00
Two mill tax.....	771,287.00
School Poll.....	71,581.00
City & Village.....	1,395,992.00
Township	1,109,764.00

REVENUE DERIVED FROM FEES, LICENSES, FINES, FORFEITURES,
BONDS, ETC.

County—	
Register of Deeds Fees.....	\$ 225,980.00
Clerk of Court.....	19,857.00
Probate Fees.....	5,542.00
Salary Fund.....	93,027.00
Estray Fund.....	244.00
Sheriff's fees.....	4,192.00
County Licenses.....	6,934.00
Fines & Forfeitures.....	4,158.00
Building Bonds.....	213,697.00
Seed Grain Bonds.....	420,738.00
Miscellaneous	100,697.00
Education—	
Teachers Institute.....	\$ 11,897.00
County Drains Special Tax.....	\$ 192,357.00

The local revenue including county, school, city, village and township funds which passed through the offices of the various county treasurers for the year ending June 30th, 1913, aggregated \$14, 068,424. Of this amount \$12,961,461 was derived from direct taxation, while \$1,107,053 was derived from licenses, fees, fines, forfeitures, bonds, etc. The direct tax comprised 91.8 per cent. of the entire revenue.

The total tax levied in 1912 was a trifle less than \$12,000,000. It might be imagined that a recognizable difference existed between the tax collected of nearly \$13,000,000 and a tax levied of a trifle less than \$12,000,000. This is explained by special assessments for village and city improvements, drains, etc., and revenue collected from previous years. In Table No. 17 is found the total income for all purposes of local government except the licenses and fees of villages and cities, tuition and other miscellaneous revenue of school districts.

The cash balances in the various county treasuries June 30th, 1913, were \$3,203,463. The buildings, real and miscellaneous property, were

valued at \$2,686,308. The bridges and road machinery at \$2,042,210; the tax outstanding totaled \$1,880,399; the tax judgments \$21,015; miscellaneous assets \$146,252; the total assets of the various counties on that date was \$9,979,657.

CITIES AND VILLAGES.

The Tax Commission has earnestly endeavored to secure data relative to the fiscal government of cities but with indifferent success. No financial reports are required by city auditors and it is very difficult to secure reports from any considerable number upon request. Many of the city auditors have been very courteous and furnished all information asked for while others have failed to reply to the briefest letter of inquiry. In the following compilation we have succeeded in securing data relative to valuation, tax rates and taxes from the auditors and from the abstract or tax lists made to the state auditor's office by the county auditors.

The data is for 1913 and was secured complete from 224 cities and villages and partially from 229 cities and villages; 224 cities and villages were assessed \$46,605,764 on which they paid an average tax of 74.89 mills or a tax of \$3,490,461. This must not be confused with statistics found elsewhere in this report covering the state tax levies alone. This is the total tax paid in 224 cities and villages for city, school, county and state purposes. Almost one-sixth of the total assessed valuation of the state came from these cities and villages.

The 229 cities and villages reported on local municipal tax rates. Their valuation was \$48,616,241 on which they paid an average of 21.17 mills or \$1,029,299. It is probable that had all of the villages reported or had their valuation and tax levies been segregated from that of the township in the auditor's report, the valuation of the cities and villages in the state would have exceeded \$50,000,000. This compilation contains practically all of the cities and villages, but a few of the smaller villages were not obtainable.

163 cities and villages reported on special assessments, sidewalks, sewers, streets, etc., aggregating \$498,061.17. This special assessment added to the tax levy makes it exceed \$1,500,000.

While the total assessed valuation of the 229 cities and villages given below were 15.8% of the total assessed valuation of the state, they paid \$3,592,922 in taxes or 29.9% of the total tax paid by all divisions of state and local government.

These percentages illustrate with great force the high proportion of the tax burden which falls upon incorporated cities and villages. While their valuation for assessment purposes is but 15.8% of the total assessed valuation of all property of the state, they sustain 29.9% of the total tax burden, state and local.

ADAMS COUNTY

City or Village	Assessed Valuation	Total Avg. Tax Rate Mills	Total Tax Levied	City Tax Rate	City Tax Levied	Special Assessments
Reeder	\$ 103,638.00	36.4	\$ 3,772.42	5.0	\$ 518.19	\$
Hettinger	181,989.00	60.6	12,932.78	16.5	3,002.82	.....

BARNES COUNTY

Sarborn	99,004.00	55.1	5,457.91	10.1	999.26*	499.54
Wimbledon	126,324.00	53.9	7,338.36	13.9	1,835.23*	152.88
Dazey	53,338.00	53.5	4,868.35	11.1	985.70*	592.73
Kusters	58,320.00	43.2	2,532.18	11.3	801.17*	180.52
Oriska	70,721.00	63.9	4,535.18	14.1	996.75*	1,122.06
Litchville	127,321.00	53.7	6,846.49	11.0	1,400.39*	1,393.58
Nome	75,598.00	42.6	3,224.36	13.4	1,013.33*	158.28
Valley City	1,168,075.00	64.9	75,913.98	28.1	31,304.47	2,761.95

BENSON COUNTY

Brinsmade	67,369.00	52.5	4,783.37	14.6	986.55	1,508.62
Esmond	84,322.00	59.2	5,314.44	6.84	577.02	214.47
Knox	57,367.00	54.4	3,182.39	13.6	776.89	.....
Maddock	112,330.00	47.2	5,703.91	17.9	2,012.84	650.55
Minnewaukon	172,907.00	58.8	10,704.15	21.0	3,605.19	849.51
Leeds	195,575.00	66.5	16,103.22	16.4	3,198.59

BILLINGS COUNTY

Marmarth	134,401.00	61.5	8,808.22	14.0	1,464.10	537.60
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BURKE COUNTY

Bowbells	122,405.00	88.8	11,933.94	20.1	2,465.62	63.63
Columbus	66,334.00	63.1	4,414.12	10.0	669.19	63.63
Flaxton	31,781.00	65.7	3,884.44	10.0	926.20	.....
Portal	164,933.00	67.5	10,301.81	9.17	1,512.38	.....
Powers Lake	69,229.00	60.1	4,260.59	8.0	558.92	.....

BOTTINEAU COUNTY

Willow City.....	155,222.00	58.3	9,056.05	20.6	3,197.57	.....
Omamee.....	97,039.00	52.	5,058.77	10.	970.39	958.35
Bottineau.....	298,708.00	110.9	33,150.15	28.1	8,393.69	196.47
Souris.....	75,562.00	73.8	5,583.59	29.1	2,201.47	.....
Westhope.....	159,820.00	76.	12,166.66	27.2	4,395.05	160.08
Antler.....	85,811.00	94.8	8,132.99	27.3	2,342.64	1,942.66
Overly.....	64,175.00	66.4	4,264.74	19.4	1,244.99	880.40
Gardena.....	51,824.00	47.4	2,457.09	9.8	497.51	203.85
Kramer.....	73,182.00	56.3	4,127.09	8.2	600.09	220.41
Russell.....	55,060.00	49.6	2,733.93	9.3	523.07	.....
Newberg.....	40,487.00	58.3	2,362.15	12.3	497.99	.....
Macbass.....	75,576.00	58.6	4,435.96	12.8	967.37	.....
Eckman.....	31,454.00	58.4	1,836.40	16.7	525.28	41.65
Lansford.....	102,420.00	72.4	7,417.27	24.6	2,519.53

BURLEIGH COUNTY

Bismarck.....	1,967,599.00	64.7	145,538.30	18.4	55,921.78	16,010.56
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CASS COUNTY

Fargo.....	6,385,467.00	79.5	507,910.22	23.5	150,038.73	189,522.77
Cassellton.....	521,373.00	54.4	28,358.28	15.9	8,294.90	324.94
Buffalo.....	82,907.00	49.4	4,098.81	18.1	1,502.95	17.14
Davenport.....	74,479.00	47.7	3,553.16	4.10	307.70	692.66
Hunter.....	122,933.00	58.9	7,239.58	16.3	2,005.73	296.56
Mapleton.....	105,797.00	39.8	4,208.84	5.7	605.37	504.12
Page.....	93,675.00	42.4	3,972.07	8.6	808.77	8.48
Tower City.....	99,833.00	81.5	8,139.14	12.1	1,211.83	358.99
North Fargo.....	53,343.00	27.8	1,496.80	12.1	655.10	.....

CAVALIER COUNTY

Langton.....	453,582.00	65.4	32,372.31	18.4	10,799.84	113.39
Milton.....	95,574.00	67.8	7,124.12	18.8	1,797.90	568.20
Munich.....	66,432.00	50.7	3,447.99	15.0	997.60	16.59
Nekoma.....	37,378.00	50.2	1,986.11	10.7	405.21	31.44
Osnabrock.....	69,024.00	42.2	3,032.59	15.0	1,036.91	17.25
Sarles.....	92,520.00	54.6	5,223.45	-15.0	1,388.60	23.14

DICKEY COUNTY

City or Village	Assessed Valuation	Total Avg. Tax Rate Mills	Total Tax Levied	City Tax Rate	City Tax Levied	Special Assessments
Ellendale	401,953.00	60.75	26,388.57	23.3	9,365.58	1,590.03
Oakes	311,870.00	67.50	23,472.07	22.4	6,985.03	2,104.16
Forbes	83,468.00	41.10	3,815.74	4.75	396.23	315.92
Fullerton	41,746.00	47.05	2,022.78	12.55	523.91	19.46
Ludden	30,942.00	34.00	1,219.92	8.05	251.22	135.01
Monango	59,823.00	37.85	2,326.19	14.15	844.99	.....
Merricourt	40,469.00	31.50	1,351.09	6.15	248.90	52.34

DIVIDE COUNTY

Ambrose	176,289.00	65.4	11,523.35	2.75	4,010.52	70
Crosby	232,199.00	66.1	15,351.31	15.2	3,529.42	133.86
Kermit	32,310.00	58.9	1,904.80	24.7	837.34	166.18
Noonan	44,594.00	69.5	3,009.79	25.0	891.88	224.57

EDDY COUNTY

New Rockford	384,900.00	69.4	27,023.97	18.1	6,965.73
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EMMONS COUNTY

Linton	185,119.00	37.67	6,973.62	6.5	1,204.29
Strasburg	65,519.00	33.21	2,176.07	16.0	655.19	327.18
Hague	44,329.00	29.08	1,289.20	8.0	354.76	.....

FOSTER COUNTY

Carrington	308,301.00	79.5	33,753.88	32.4	10,015.59	2,746.21
McHenry	108,874.00	57.4	7,862.93	18.4	2,575.82	.....

GRAND FORKS COUNTY

Niagara	61,655.00	55.0	3,392.20	16.3	1,005.01	221.06
Inkster	81,020.00	98.6	6,673.23	14.8	1,199.14	198.79
Reynolds	51,105.00	71.3	3,647.13	24.6	1,252.08	36.30
Northwood	170,205.00	86.6	14,744.01	33.2	5,660.89	122.55
Larimore	252,918.00	71.0	17,967.16	30.0	7,537.09	182.10
Grand Forks	4,323,765.00	39.4	386,648.96	21.9	94,698.53

GOLDEN VALLEY COUNTY

Beach	505,996.00	54.5	28,439.58	20.44	10,344.54	27.09
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GRIGGS COUNTY

Cooperstown	508,899.00	53.0	27,257.34	13.8	7,024.37	61.09
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HETTINGER COUNTY

Mott	199,124.00	64.0	18,452.92	17.5	3,484.67	5,555.83
Regent	76,066.00	70.5	6,427.05	20.0	1,521.32	1.50
New England	146,615.00	66.5	9,827.82	20.0	2,932.30

KIDDER COUNTY

Steele	167,312.00	6.4	1,010.00
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LA MOURE COUNTY

La Moure	258,889.00	63.7	23,773.02	18.6	11,721.43	190.50
Kulm	142,588.00	66.5	9,743.42	18.3	2,731.92	15.00
Edgeley	254,618.00	60.0	16,050.57	16.7	4,551.49	666.27
Verona	42,597.00	60.1	2,610.18	21.7	924.15	.....
Berlin	52,974.00	44.9	2,411.33	.....	762.80	.....
Dickey	47,166.00	41.8	2,212.67	13.3	732.30	109.23
Jud	59,798.00	45.6	2,762.78	.....	496.51	.....
Marion	70,814.00	43.8	3,415.38	.....	502.94	290.27

LOGAN COUNTY

City or Village	Assessed Valuation	Total Avg. Tax Rate Mills	Total Tax Levied	City Tax Rate	City Tax Levied	Special Assessments
Lehr	24,482.00	381.84	15.5	379.47

MERCER COUNTY

Stanton	54,121.00	60.3	3,264.06	11.4	616.95
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MORTON COUNTY

Mandan	918,128.00	83.4	76,645.09	31.66	29,038.95	5,026.40
New Salem	145,296.00	70.15	10,193.81	24.0	3,486.40	187.21
Glen Ullin	203,236.00	65.45	13,308.61	14.7	3,987.53	.....
Hebron	170,205.00	52.97	9,016.10	10.0	1,702.05	40.00
Elgin	83,439.00	46.27	3,861.74	10.0	834.39	.....
New Leipzig	62,078.00	50.07	3,108.83	10.0	620.17	.....

MOUNT RAIL COUNTY

Tagus	54,648.00	58.702	3,207.99	14.7	805.82	278.22
Palermo	74,878.00	63.870	4,777.80	12.2	917.00	354.11
White Earth	93,577.00	49.486	4,630.83	9.6	898.44	98.16
Plaza	98,943.00	67.726	6,693.91	11.3	1,119.97	.....
Stanley	156,723.00	82.914	12,910.98	20.3	3,166.04	752.00

McHENRY COUNTY

Towner	187,933.00	84.4	19,692.20	20.0	3,755.83	4,859.15
Veleva	240,593.00	77.07	21,912.99	18.8	4,537.00	1,429.84
Granville	133,158.00	66.4	8,834.00	20.0	2,575.17	.....
Granmoose	132,170.00	59.4	7,995.05	19.0	1,837.49	589.42
Drake	172,566.00	56.6	7,119.53	18.3	1,718.18	589.40
Balfour	73,581.00	58.6	5,116.27	10.0	336.50	1,112.67
Deering	4,860.00	58.9	2,644.42	10.0	400.32	.....
Upham	59,896.00	73.4	4,619.96	10.0	598.97	701.96

MCINTOSH COUNTY

Ashley	107,341.00	66.3	7,119.32	17.0	2,059.96	.....
Zeeland	65,345.00	25.1	1,642.08	4.6	300.64	.....
Wishek	91,375.00	42.7	3,903.02	5.5	502.98	.....
Lehr	39,663.00	45.3	1,795.87	16.0	634.62	.....

MCKENZIE COUNTY
(None)

McLEAN COUNTY

Dogden	76,729.00	55.7	4,447.25	13.4	1,012.41	.....
Garrison	101,120.00	54.1	5,716.12	14.0	1,414.75	275.32
Max	61,367.00	51.3	3,215.10	10.0	628.14	.....
Ruso	88,834.00	41.6	1,719.54	8.5	323.62	.....
Underwood	108,750.00	72.5	8,285.01	20.0	2,142.96	604.72
Washburn	130,515.00	75.6	10,834.37	33.0	4,267.34	688.98
Wilton	80,979.00	65.7	5,452.15	20.0	1,567.37	29.80

NELSON COUNTY

Aneta	145,947.90	72.4	10,877.45	13.8	2,031.68	2,131.40
Lakota	333,851.00	57.7	19,545.64	15.0	5,016.50	40.22
Michigan	124,482.00	63.2	7,981.36	14.1	1,763.81	1,763.81

OLIVER COUNTY
(None)

PEMBINA COUNTY

Bathgate	78,048.00	70.6	5,512.54	21.0	1,639.00	.....
Canton	34,270.00	73.7	2,524.83	18.0	4,616.86	.....
Cavaller	134,263.00	86.7	11,645.52	35.0	4,699.21	129.88
Crystal	17,215.00	88.3	6,817.27	33.6	2,594.52	154.00
Drayton	117,717.00	93.1	10,935.64	33.4	3,931.75	494.17
Hamilton	46,597.00	72.0	3,283.25	22.0	1,003.13	501.79
Nechle	78,960.00	66.9	6,007.83	19.3	1,506.56	671.56
Pembina	69,708.00	85.5	6,905.32	34.7	2,800.57	.....
St. Thomas	107,066.00	85.8	9,189.18	30.0	3,211.88	1,314.33
Wahalla	79,541.00	92.6	7,366.23	31.3	2,459.63	575.02

LOGAN COUNTY

City or Village	Assessed Valuation	Total Avg. Tax Rate Mills	Total Tax Levied	City Tax Rate	City Tax Levied	Special Assessments
Lehr	24,482.00	381.84	15.5	379.47

MERCER COUNTY

Stanton	54,121.00	60.3	3,264.06	11.4	616.95
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MORTON COUNTY

Mandan	918,128.00	83.41	76,645.09	31.66	29,038.95	5,026.40
New Salem	145,366.00	70.15	10,193.81	14.7	3,486.40	187.21
Glen Ullin	203,336.00	65.42	13,308.61	10.0	3,687.63	.....
Heron	170,306.00	52.97	9,016.10	10.0	1,702.68	40.00
Elgin	83,439.00	46.27	3,866.70	10.0	834.29	.....
New Leipzig	62,078.00	50.07	3,108.83	10.0	620.17	.....

MOUNTAIN COUNTY

Tagus	54,648.00	58.702	3,207.99	14.7	805.82	278.22
Palmo	74,978.00	63.870	4,777.80	19.2	915.80	253.17
White Earth	93,886.00	49.886	4,630.32	16.2	898.44	98.16
Plaza	88,943.00	67.726	6,690.91	11.9	1,113.97	.....
Stanley	155,723.00	52.914	12,910.98	20.3	3,166.04	752.00

McHENRY COUNTY

Towner	187,333.00	84.4	19,692.20	20.0	3,755.83	4,859.15
Velva	240,593.00	7.07	21,212.99	18.8	4,537.00	1,429.84
Granville	138,758.00	66.4	8,834.00	20.0	2,675.17	.....
Anamoose	132,570.00	59.4	7,995.05	10.0	1,337.49	.....
Drake	122,666.00	57.4	7,119.53	8.3	1,018.18	569.00
Balfour	73,531.00	58.9	5,116.27	10.0	735.30	1,112.67
Deering	44,060.00	58.9	2,644.43	10.0	440.25	18.42
Upham	59,896.00	73.4	4,619.95	10.0	598.97	701.96

MCINTOSH COUNTY

Ashley	107,341.00	66.3	7,119.32	17.0	2,059.96	.....
Zeeland	65,345.00	25.1	1,642.08	4.6	300.64	.....
Wishek	91,375.00	42.7	3,903.02	5.5	502.98	.....
Lehr	39,663.00	45.3	1,795.87	16.0	634.62	.....

MCKENZIE COUNTY
(None)

McLEAN COUNTY

Dogden	76,729.00	55.7	4,447.25	13.4	1,012.41	.....
Garrison	101,120.00	54.1	5,716.12	14.0	1,414.75	275.32
Max	61,367.00	51.3	3,215.10	10.0	628.14	.....
Ruso	38,834.00	41.6	1,719.54	8.5	323.62	.....
Underwood	108,750.00	72.5	8,285.01	20.0	2,142.98	604.72
Washburn	130,515.00	75.6	10,834.37	33.0	4,267.34	688.98
Wilton	80,979.00	65.7	5,452.15	20.0	1,567.37	29.80

NELSON COUNTY

Aneta	145,947.00	72.4	10,877.45	13.8	2,031.68	2,131.40
Lakota	333,851.00	57.7	19,545.64	16.0	5,016.50	40.22
Michigan	124,482.00	63.2	7,981.36	14.1	1,763.81	1,763.81

OLIVER COUNTY
(None)

PEMBINA COUNTY

Bathgate	78,048.00	70.6	5,512.54	21.0	1,639.00	.....
Canton	34,270.00	73.7	2,524.83	18.0	4,616.86	.....
Cavaller	134,263.00	86.7	11,645.62	35.0	4,699.21	129.88
Crystal	177,218.00	88.3	6,817.37	33.6	2,594.52	154.00
Drayton	117,717.00	93.1	10,935.64	33.4	3,931.75	494.17
Hamilton	45,697.00	72.0	3,283.25	22.0	1,003.13	601.79
Nechte	38,060.00	76.9	6,007.83	19.3	1,506.56	671.56
Pembina	89,708.00	85.5	6,905.32	34.7	2,800.57	.....
St. Thomas	107,066.00	85.8	9,189.78	30.0	3,211.98	1,314.33
Wainalla	79,541.00	92.6	7,366.23	31.3	2,439.63	575.02

PIERCE COUNTY

City or Village	Assessed Valuation	Total Avg. Tax Rate Mills	Total Tax Levied	City Tax Rate	City Tax Levied	Special Assessments
Barton	50,685.00	38.8	2,604.59	7.8	602.00	.....
Rugby	362,595.00	107.0	47,028.12	32.0	9,782.83	9,082.79

RAMSEY COUNTY

Brocket	57,181.00	67.55	4,118.68	17.5	1,000.82	216.88
Lawton	42,450.00	59.0	2,641.78	11.8	500.67	90.09
Bartlett	42,449.00	47.9	2,375.72	9.5	403.24	325.22
Edmore	84,759.00	55.8	5,077.00	7.1	601.71	273.65
Grary	103,919.00	42.75	4,644.17	7.7	800.17	147.62
Starkweather	81,694.00	51.1	4,517.98	13.5	1,103.39	282.17
Churchs Ferry	116,128.00	48.05	6,985.92	3.45	400.60	353.17
Devils Lake	1,291,527.00	70.5	110,724.24	27.1	31,770.22	22,419.68

RANSOM COUNTY

Sheldon	67,548.00	77.4	5,292.52	17.4	1,175.71	1,250.02
Enderlin	289,883.00	66.5	27,399.25	18.3	2,406.42	9,624.96
Lisbon	419,662.00	94.6	39,679.14	15.8	6,614.39	12,185.22

RENVILLE COUNTY

Tolley	64,310.00	73.4	5,060.67	22.0	1,415.31	287.55
Glenburn	67,510.00	68.1	4,513.51	17.9	1,208.30	.....
Sherwood	74,254.00	70.6	5,317.25	20.5	1,521.19	.....
Graham	23,488.00	50.9	1,213.28	3.6	71.83	.....
Mohall	109,189.00	86.6	9,603.20	27.0	2,936.84	.....

RICHLAND COUNTY

Abercrombie.....	74,154.00	38.5	3,105.63	13.5	1,002.81	189.89
Mooreton	40,638.00	24.1	1,140.77	5.0	213.24	88.19
Wyndmere	109,008.00	70.0	8,254.51	34.4	3,752.97	522.17
Great Bend	41,047.00	36.3	1,584.41	13.4	558.87	23.53
Fairmount	105,830.00	48.2	5,300.96	17.2	1,823.50	106.42
Hankinson	288,855.00	72.1	21,696.32	22.9	6,661.44	340.73
Lidgerwood	225,314.00	72.8	17,028.36	26.9	6,128.21	198.00
Wahpeton	642,216.00	74.5	55,052.54	37.0	23,771.05	888.70

ROLETTE COUNTY

Rolette	105,558.00	57.7	8,792.04	10.5	1,109.03	236.07
Mylo	51,935.00	53.8	2,792.04	5.8	1,301.94	94.90
Thorne	40,898.00	48.9	2,001.93	10.0	408.98	99.58
St. John	50,754.00	78.5	3,985.58	25.4	1,289.35	22.37
Rolla	142,669.00	80.5	11,494.44	25.6	3,652.49	.....
Dunseith	79,463.00	36.5	6,879.42	28.0	2,224.88	.....

SARGENT COUNTY

Forman	70,021.00	49.4	3,452.00	10.8	762.98	158.85
Minor	119,866.00	51.3	7,156.83	13.6	1,829.95	1,013.08
Havana	63,342.00	49.3	3,158.33	10.0	822.42	323.29
Cogswell	105,436.00	47.3	4,980.37	11.9	1,522.22	323.31
Cayuga	45,839.00	45.3	2,084.59	.....	52.08	51.31
Rutland	51,899.00	60.2	3,129.07	10.0	518.99	289.72

SHERIDAN COUNTY

McClusky	96,803.00	79.8	8,521.08	28.4	2,749.21	734.16
Goodrich	83,458.00	54.3	4,882.51	11.4	951.47	755.83
Martin	46,536.90	57.4	3,204.67	17.9	832.99	428.34

STARK COUNTY

Belfield	210,070.00	50.5	12,049.94	11.9	2,504.80	1,344.97
Dickinson	931,349.00	70.5	72,492.32	30.3	28,220.25	6,787.00
Taylor	128,985.00	40.4	6,540.96	11.6	1,510.52	1,271.90
Richardton	167,055.00	29.9	5,100.47	9.0	1,501.84	.....

STEELE COUNTY

City or Village	Assessed Valuation	Total Avg. Tax Rate Mills	Total Tax Levied	City Tax Rate	City Tax Levied	Special Assessments
Sharon	110,375.00	42.0	4,967.79	10.0	1,103.75	210.98
Finley	202,827.00	44.8	10,063.21	9.9	2,008.26	770.74
Hope	196,851.00	88.2	17,564.49	39.5	7,775.81	.....

STUTSMAN COUNTY

Jamestown	1,469,777.00	.....	38,000.00	26.0	.....	.....
Courtenay	174,756.00	.....	2,500.00	13.63	.....	.....
Kensal	109,046.00	.....	1,800.00	16.6	.....	.....
Medina	99,586.00	.....	200.00	2.0	.....	.....

TRAILL COUNTY

Hillsboro	262,475.00	74.3	24,568.19	29.7	7,774.06	4,784.24
Mayville	255,555.00	75.6	19,808.91	33.3	8,510.04	246.82
Ratton	143,845.00	69.0	10,193.15	21.9	3,149.89	.....
Portland	112,956.00	43.4	5,095.28	19.4	2,188.83	.....
Reynolds	52,552.00	66.0	3,513.49	24.7	1,298.06	.....

TOWNER COUNTY

Cando	355,077.00	72.7	25,927.20	25.0	8,879.50	608.50
Biesbee	110,664.00	61.2	6,715.13	16.0	1,961.78	.....
Perth	85,612.00	56.3	3,883.00	20.0	1,110.24	.....
Begland	63,874.00	61.1	3,277.41	16.0	1,021.97	.....
Stock Lake	62,400.00	52.8	3,349.33	13.1	812.27	.....
Hansboro	47,782.00	52.7	2,531.94	8.0	239.73	.....
Saries	1,693.00	59.7	101.24	16.0	26.50	.....

WALSH COUNTY

Grafton	449,868.00	95.3	42,890.19	31.2	14,036.03	2,943.65
Minto	136,129.00	63.6	8,644.92	18.5	2,518.63	.....
Park River	239,266.00	75.8	18,145.54	23.0	5,503.12	72.45

Ardoch	47,826.00	84.8	4,056.26	10.4	497.39	1,123.66
Forest River	56,238.00	58.7	3,289.59	8.0	449.90	85.90
Hoople	53,717.00	53.4	2,867.66	16.8	902.45	58.76
Conway	39,259.00	70.0	2,745.39	17.3	702.74	472.67
Pisak	45,789.00	66.1	3,025.09	15.3	700.57	367.74
Edinburg	48,536.00	71.0	3,448.79	18.7	907.82	47.71
Fordville	50,642.00	64.1	3,247.48	11.9	602.64	38.38
Lankin	71,813.00	69.5	4,976.85	23.4	1,604.13	414.88
Adams	88,214.00	70.5	6,220.44	12.5	1,102.67	243.72
Fairdale	48,183.00	56.0	2,697.90	10.4	501.10	57.61

WARD COUNTY

Berthold	103,265.00	62.9	6,786.48	10.0	1,032.66	587.69
Carpio	71,567.00	45.0	3,382.74	2.8	200.55	587.54
Des Lacs	52,055.00	40.3	2,213.59	.....	.....	83.66
Donnybrook	69,527.00	62.2	4,632.35	.....	.....	856.25
Douglas	56,996.00	55.0	3,272.86	10.0	696.09	631.61
Ryder	105,325.00	70.2	8,011.68	5.3	302.12	1,497.92
Sawyer	64,261.00	51.2	3,359.17	10.0	1,053.34	64.37
Kenmare	321,774.00	82.9	37,042.78	5.0	322.44	13,633.24
Minot	2,410,901.00	71.4	195,004.87	20.0	6,435.68	101,083.44

WELLS COUNTY

Fessenden	182,951.00	68.7	12,871.95	24.8	4,587.44	.....
Harvey	298,487.00	70.7	25,697.21	24.5	7,349.90	4,240.51
Cathay	58,749.00	52.9	3,155.91	19.1	1,123.14	.....
Sykeston	74,320.00	65.8	5,195.09	18.1	1,365.40	181.30
Bowdon	71,572.00	68.4	5,372.72	31.9	2,326.76	309.64

WILLIAMS COUNTY

Williston	1,133,568.00	67.9	99,213.84	22.5	25,505.23	21,631.58
Ray	98,730.00	57.5	6,860.33	10.0	987.30	1,071.40
Tioga	54,319.00	56.4	3,273.11	15.0	814.78	168.53
Wildrose	54,220.00	56.5	3,212.52	15.0	813.30	74.22
Epping	29,476.00	33.5	1,100.03	4.4	129.69	96.59
Average	\$48,616,241.00					
Total	\$	74.89	\$ 3,490,461.00	21.17	\$ 1,029,299.00	\$ 498,061.17

CHAPTER III.

ASSESSMENT OF BANK STOCK

In its first report to the Governor and the Legislature, the Tax Commission devoted a chapter to a discussion of the subject of the assessment of bank stock. In that discussion some of the defects in the existing methods were pointed out and remedies suggested. Special attention was called to the provision of law permitting a subtraction of 5% of loans and discounts from the surplus or reserve fund and undivided profits. Upon that provision of law the following comment was made:

"At the outset we find that North Dakota is the only state in the Union which permits the basis of the valuation of bank stock for assessment purposes to be reduced by an amount equal to five per cent of the loans and discounts. It is difficult to conceive of any condition peculiar to North Dakota justifying this rule upon the basis of banking economy. The provision is apparently designed to encourage conservative banking. This it does by creating an exemption in favor of surplus, reserve and undivided profits. However desirable this measure of encouragement might seem, the fact remains that the policy of encouraging in this manner the development of particular business enterprises is one that is not sanctioned by the constitution of the state, which requires uniformity of valuation for assessment purposes.

"Furthermore, when we consider this provision merely as an exemption, either to the bank or the individual stockholder, the constitutionality of the statute authorizing it, may well be questioned. The constitution of North Dakota provides that the 'Legislative Assembly shall by a general law exempt from taxation * * * personal property to any amount not exceeding in value two hundred dollars for each individual liable to taxation.' The Legislature in pursuance of this constitutional authority passed a general statute. Section 1484, Subdivision 8: 'exempting personal property of each individual subject to taxation to the amount of ten dollars.' It seems clear that the statute exempting an amount of surplus, reserve and undivided profits equivalent to five per cent of loans and discounts cannot be legally defended as a valid exemption law, first, because the exemption may or may not amount to more than the constitutional limit, second, the statute is only applicable to owners of bank stock and is not an exemption to 'each individual liable to taxation,' provided by general law.

"It is not likely, however, that this provision was inserted in the statute with a view of creating an exemption. Whether or not it operates as an exemption is an other matter."

Prior to the assessment season of 1914 the Tax Commission requested the Attorney General to furnish an opinion for its guidance as to the constitutionality of the provision under consideration. The Attorney General ruled that that portion of the statute governing the assessment of bank stock which authorizes the subtraction of 5% of loans and discounts from the surplus or reserve fund and undivided profits was unconstitutional.

Attention was also called to the provision authorizing the subtraction of the net investment in real estate. It was shown how the privilege of reducing the value of the stock of a bank for assessment purposes by the full amount of the net investment in real estate, readily lends itself to abuse and becomes a fertile source of dissatisfaction. It is quite as unsatisfactory to the banks themselves as it is to the tax officials in that it is productive of inequality of the tax burden between those engaged in the same business and who are competitors in that business. While good bankers frown upon the practice of tying up bank capital in real estate, those who are not wisely conservative in this respect may too often yield to the temptation of retaining unduly large real estate investments upon their books for use as an effective weapon to avoid taxes upon the stock. It was pointed out that where allowance is made for investments in real estate which lie in the rural districts it is equivalent to striking so much of the capital and surplus of the bank from the local assessment roll and transferring it to the rural district where it is subject to a lower rate in both the assessment and levy. While it would seem that this defect would readily be corrected by making a full assessment based on capital, surplus and undivided profits, and, to avoid double taxation, subtracting from the tax computed on the above assessment, the tax actually paid on real estate owned, the difficulties in administering such provision and in accounting under it, render it practically unworkable. Another objection to this remedy is that it will not work properly in conjunction with an assessment based upon capital, surplus and undivided profits for the reason that from such an assessment the real estate must be subtracted at the BOOK VALUE. Otherwise, allowance may often be made for a real estate investment that has been charged off the books or that has been materially charged down. In view of these objections to what would otherwise seem to be a solution, we are of the opinion that the defect herein discussed can best be remedied by careful administration of both the banking and the tax laws and that the hope for improvement lies in this direction.

ASSESSMENT OF BANK STOCK IN 1914.

Owing to the frequent complaints of inequality coming from the banks, and to the many calls for assistance from local authorities, the Tax Commission undertook in 1914 to gather complete data upon which to base a proper assessment of bank stock. Reports were requested of all banks, showing their condition as of April 1st, in so far as their condition was

material for assessment purposes. These reports were used as a basis for the computation of correct assessments upon all of the banks in the state. The Tax Commission had embodied in its instructions to assessors the opinion of the Attorney General above referred to and had stated that in view of the fact that the Attorney General was the chief legal advisor of public officials, it was the duty of the assessors to be guided by his opinion. In order to insure uniform treatment of all of the banks in the state, in the light of this opinion, it was found necessary to request reports from County Auditors showing the assessments upon all banks as left by the County Boards of Equalization. These reports when matched with the assessments computed upon the statement as of April first generally reflected inequalities due in large part to the different methods of computing assessments.

To correct these inequalities and to bring about an absolutely uniform assessment of bank stock throughout the state, it was necessary for the Commission to exercise its powers of review as the same are conferred in Chapter 303 of the Session Laws of 1911. In so reviewing the assessment of bank stock such changes were made in the assessments of the various banks as were necessary to assess them all at a uniform rate of 25% disallowing the deduction of five per cent of loans and discounts. The result of this work affecting each county assessment was certified to the County Auditor and the result of the entire state was certified to the State Board of Equalization. As a result of this work, in 1914 North Dakota has perhaps the first uniform assessment of bank stock that it has had in many years. This in no way reflects upon any of the officers who have been striving to bring about a fair and just equalization, but it shows the pains that must be taken if just results are to be reached and the need of efficient supervision. The following tables will amply show the method followed by the Tax Commission in its effort to bring about a uniform assessment of bank stock in 1914. The counties are selected at random:

SUMMARY OF BANK STATEMENTS OF BURLEIGH COUNTY SHOWING CONDITION AS OF APRIL 1, 1914.

	Capital Stock	Surplus	Undivided Profits	Total	Real Estate at Book Value	Balance
Arena State Bank, Arena.....	\$ 10,000.00	.....	.....	\$ 10,000.00	\$ 1,026.15	8,973.85
City National Bank, Bismarck.....	50,000.00	10,000.00	6,781.13	66,781.13	27,739.54	39,041.59
First National Bank, Bismarck.....	100,000.00	100,000.00	3,296.33	203,296.33	57,850.00	145,446.33
Driscoll State Bank, Driscoll.....	15,000.00	1,000.00	.....	16,000.00	4,134.70	11,865.30
McKenzie State Bank, McKenzie.....	10,000.00	4,000.00	988.24	14,988.24	1,339.98	13,648.26
Regan State Bank, Regan.....	10,000.00	1,000.00	1,895.23	12,895.23	1,678.33	11,216.90
First State Bank, Regan.....	10,000.00	500.00	1,911.27	12,411.27	2,329.59	10,081.68
Sterling State Bank, Sterling.....	12,500.00	1,500.00	1,411.71	15,411.71	2,800.00	12,611.71
German State Bank, Wing.....	10,000.00	.....	213.20	10,213.20	1,781.64	8,431.56
Baldwin State Bank, Baldwin.....	10,000.00	250.00	483.13	10,683.13	2,399.10	8,334.03
Farmers State Bank, Wing.....	10,000.00	500.00	250.84	10,750.84	1,300.00	9,450.84
Farmers & Merchants St. Bk., Driscoll.....	10,000.00	4,190.35	.....	14,190.35	5,680.79	8,509.56
Bismarck Bank, Bismarck.....	50,000.00	10,000.00	2,335.00	62,335.00	28,299.90	34,035.10

TABLE SHOWING LOCAL ASSESSMENT OF BURLEIGH COUNTY AS REVIEWED BY THE TAX COMMISSION.

Name of Bank	Local Board of Review	County Board of Equalization	Increase	Decrease	Final Assessment
Arena State Bank, Arena.....	\$ 1,948.00	\$ 1,948.00	295.00	.....	\$ 2,243.00
City National Bank, Bismarck.....	8,000.00	8,000.00	1,760.00	.....	9,760.00
First National Bank, Bismarck.....	28,000.00	28,000.00	8,362.00	.....	36,362.00
Driscoll State Bank, Driscoll.....	7,464.00	7,464.00	.....	4,498.00	2,966.00
McKenzie State Bank, McKenzie.....	1,965.00	1,965.00	1,447.00	.....	3,412.00
Regan State Bank, Regan.....	1,750.00	1,750.00	1,054.00	.....	2,804.00
First State Bank, Regan.....	2,170.00	2,170.00	350.00	.....	2,520.00
Sterling State Bank, Sterling.....	2,158.00	2,158.00	995.00	.....	3,153.00
German State Bank, Wing.....	2,055.00	2,055.00	53.00	.....	2,108.00
Baldwin State Bank, Baldwin.....	5,100.00	5,100.00	.....	3,015.00	2,084.00
Farmers State Bank, Wing.....	2,175.00	2,175.00	188.00	.....	2,363.00
Bismarck Bank, Bismarck.....	7,000.00	7,000.00	1,509.00	.....	8,509.00
Farmers & Merchants St. Bk., Driscoll.....	5,200.00	5,200.00	.....	3,073.00	2,127.00

SUMMARY OF BANK STATEMENTS OF GRAND FORKS COUNTY SHOWING CONDITION AS OF APRIL 1, 1914.

Name of Bank	Capital Stock	Surplus	Undivided Profits	Total	Real Estate at Book Value	Balance
Northern State Bank, Grand Forks.....	\$ 100,000.00	27,872.79	\$ 24,740.86	\$ 127,872.79	\$ 18,977.00	108,895.79
Scandinavian American Bk., Grand Forks.....	200,000.00	80,000.00	.....	304,740.86	55,500.00	249,240.86
Farmers & Mechanics Sav. Bk., Grand Forks.....	50,000.00	.....	.....	50,000.00	.....	50,000.00
Bank of Gilby, Gilby.....	10,000.00	10,000.00	4,978.24	24,978.24	1,000.00	23,978.24
Farmers & Merchants St. Bk., Inkster.....	10,000.00	2,000.00	419.88	12,419.88	.....	12,419.88
Bank of Inkster, Inkster.....	10,000.00	2,000.00	662.95	12,662.95	2,324.47	10,338.48
First State Bank, Rempton.....	10,000.00	1,200.00	.....	11,200.00	5,328.87	5,871.13
Bank of McCanna, McCanna.....	10,000.00	1,000.00	673.30	11,673.30	3,000.00	8,673.30
First State Bank, Marvel.....	10,000.00	500.00	.....	10,500.00	.....	10,500.00
Meknock State Bank, Meknock.....	10,000.00	2,500.00	102.10	12,602.10	3,000.00	9,602.10
Bank of Niagara, Niagara.....	10,000.00	10,000.00	2,104.86	22,104.86	7,462.97	14,641.89
First National Bank, Northwood.....	25,000.00	10,000.00	4,415.61	39,415.61	13,000.00	26,088.61
Citizens National Bank, Northwood.....	25,000.00	5,000.00	1,964.52	31,964.52	19,635.71	12,428.81
Bank of Orr, Orr.....	10,000.00	10,000.00	7,325.30	27,325.30	3,827.00	23,498.30
Bank of Thompson, Thompson.....	15,000.00	1,500.00	.....	16,500.00	9,007.21	7,492.79
Arvilla State Bank, Arvilla.....	10,000.00	2,600.00	.....	12,600.00	2,098.93	9,901.07
Farmers Bank of Emerado, Emerado.....	20,000.00	3,436.33	497.98	23,934.31	4,209.73	19,724.58
First National Bank, Grand Forks.....	200,000.00	50,000.00	9,515.17	259,515.17	40,000.00	219,515.17
Erik Valley Bank, Larimore.....	20,000.00	4,000.00	.....	24,000.00	5,485.00	18,515.00
State Bank of Reynolds, Reynolds.....	25,000.00	5,000.00	.....	30,000.00	20,871.64	9,128.36

TABLE SHOWING LOCAL ASSESSMENTS OF GRAND FORKS COUNTY AS REVIEWED BY THE TAX COMMISSION.

Name of Bank	Local Board of Review	County Board of Equalization	Increase	Decrease	Final Assessment
Northern State Bank, Grand Forks.....	\$ 27,000.00	\$ 28,350.00	.....	1,126.00	\$ 27,224.00
Scandinavian American Bank, Grand Forks.....	68,440.00	71,860.00	.....	9,540.00	62,310.00
Farmers & Mech. Sav. Bk., Grand Forks.....	14,710.00	17,800.00	.....	5,000.00	12,500.00
Bank of Gilby, Gilby.....	18,447.00	6,440.00	.....	445.00	5,995.00
Farmers & Merchants St. Bk., Inkster.....	.....	3,500.00	.....	395.00	3,105.00
Bank of Inkster, Inkster.....	.....	2,100.00	.....	115.00	2,585.00
First State Bank, Kempton.....	4,000.00	2,435.00	33.00	.....	1,468.00
Bank of McCanna.....	.....	2,520.00	.....	352.00	2,168.00
First State Bank, Marvel.....	2,500.00	3,500.00	.....	875.00	2,625.00
Meknock State Bank, Meknock.....	.....	2,780.00	.....	80.00	2,400.00
Bank of Niagara, Niagara.....	.....	3,780.00	90.00	.....	3,690.00
First National Bank, Northwood.....	7,000.00	3,500.00	3,025.00	.....	6,525.00
Citizens National Bank, Northwood.....	7,000.00	1,960.00	1,147.00	.....	3,107.00
Bank of Orr, Orr.....	.....	7,430.00	.....	1,555.00	5,875.00
Bank of Thompson, Thompson.....	3,000.00	1,960.00	.....	87.00	1,573.00
Arvilla State Bank, Arvilla.....	.....	2,800.00	75.00	.....	2,475.00
Farmers Bank of Emerado, Emerado.....	.....	5,250.00	.....	304.00	4,946.00
First National Bank, Grand Forks.....	53,360.00	56,000.00	1,121.00	.....	54,879.00
Elk Valley Bank, Larimore.....	3,500.00	3,325.00	1,309.00	.....	4,634.00
National Bank, Larimore.....	26,511.00	4,365.00	853.00	.....	4,898.00
State Bank of Reynolds, Reynolds.....	.....	770.00	1,512.00	.....	2,282.00

SUMMARY OF BANK STATEMENTS OF McHENRY COUNTY SHOWING CONDITION AS OF APRIL 1, 1914.

Name of Bank	Capital Stock	Surplus	Undivided Profits	Total	Real Estate at Book Value	Balance
McHenry County State Bank, Anamoose.....	\$ 10,000.00	1,500.00	811.33	12,311.33	6,864.24	5,447.09
Anamoose National Bank, Anamoose.....	25,000.00	2,980.24	.....	27,980.24	22,351.36	5,628.88
Berwick State Bank, Berwick.....	15,000.00	5,000.00	508.63	20,508.63	3,930.00	16,578.63
Berman American State Bank, Balfour.....	10,000.00	2,000.00	65.52	12,069.52	11,111.65	957.87
State Bank, Bantry.....	15,000.00	7,500.00	1,551.64	24,051.64	14,965.56	9,086.08
Security State Bank, Deering.....	10,000.00	.....	.....	10,000.00	.....	10,000.00
Deering State Bank, Deering.....	25,000.00	5,000.00	4,513.10	34,513.10	4,438.00	30,075.10
Farmers State Bank, Drake.....	15,000.00	5,000.00	3,172.91	23,172.91	11,684.27	11,488.64
Merchants State Bank, Drake.....	20,000.00	5,000.00	932.33	25,932.33	9,147.30	16,785.03
State Bank of Guthrie, Guthrie.....	10,000.00	2,561.14	.....	12,561.14	3,137.32	9,423.82
Granville State Bank, Granville.....	25,000.00	1,500.00	.....	26,500.00	19,471.86	7,028.14
First State Bank, Kief.....	10,000.00	3,000.00	114.83	13,114.83	8,478.44	4,636.39
State Bank of Milroy, Milroy.....	10,000.00	1,000.00	2,062.48	13,062.48	3,633.37	9,259.11
First State Bank, Norwick.....	10,000.00	1,500.00	434.20	12,934.20	9,449.84	2,484.36
Towner Merchants Bank, Towner.....	10,000.00	2,000.00	231.58	12,231.58	1,000.00	11,231.58
Farmers State Bank, Towner.....	10,000.00	2,000.00	3,335.91	15,335.91	15,751.51	None
First National Bank, Towner.....	25,000.00	3,200.00	.....	28,200.00	6,995.54	21,304.46
Security State Bank, Upham.....	17,500.00	7,500.00	3,192.94	28,192.94	5,193.73	22,999.24
State Bank, Upham.....	12,500.00	2,000.00	3,222.47	17,722.47	20,471.48	None
Farmers State Bank, Voltaire.....	10,000.00	1,500.00	670.95	12,170.95	744.31	11,426.64
First State Bank, Velva.....	15,000.00	3,000.00	2,077.36	20,077.36	18,606.14	4,975.45
Merchants State Bank, Velva.....	15,000.00	3,000.00	1,131.41	19,131.41	18,606.14	525.27
Farmers Security Bank, Bantry.....	12,000.00	3,000.00	1,523.44	16,523.44	8,047.39	8,476.05
Denbigh State Bank, Denbigh.....	10,000.00	2,500.00	.....	12,500.00	5,807.88	7,192.12
First State Bank, Balfour, ****.....	10,000.00	2,000.00	249.57	12,249.57	7,788.24	4,461.33
First State Bank, Bergen.....	10,000.00	2,000.00	156.28	12,156.28	10,332.38	1,823.90
Farmers & Merchants St. Bk., Granville.....	15,000.00	5,000.00	.....	20,000.00	7,627.16	12,372.84

The four stars (****) after name of bank, is to indicate that this information was taken from the bank's report on file in the office of the State's Examiner.

TABLE SHOWING LOCAL ASSESSMENTS OF McHENRY COUNTY AS REVIEWED BY THE TAX COMMISSION.

Name of Bank	Local Board of Review	County Board of Equalization	Increase	Decrease	Final Assessment
McHenry Co. State Bank, Anamoose.....	\$ 2,400.00	\$ 1,500.00	.....	138.00	1,362.00
Anamoose National Bank, Anamoose.....	7,000.00	4,375.00	.....	2,968.00	1,437.00
Berwick State Bank, Berwick.....	4,477.00	2,798.00	1,347.00	.....	4,145.00
German American State Bk., Balfour.....	2,400.00	1,500.00	.....	1,260.00	240.00
State Bank, Bantry.....	5,084.00	3,188.00	.....	916.00	2,272.00
Security State Bank, Deering.....	2,400.00	1,500.00	1,000.00	.....	2,500.00
Deering State Bank, Deering.....	7,818.00	4,884.00	2,635.00	.....	7,519.00
Farmers State Bank, Drake.....	5,290.00	3,307.00	.....	435.00	2,872.00
Merchants State Bank, Drake.....	5,200.00	3,250.00	946.00	.....	4,196.00
State Bank of Guthrie, Guthrie.....	3,395.00	2,122.00	234.00	.....	2,356.00
Granville State Bank, Granville.....	7,500.00	4,688.00	.....	2,931.00	1,757.00
First State Bank, Kief.....	3,148.00	1,987.00	.....	808.00	1,159.00
State Bank of Milroy, Milroy.....	3,113.00	1,949.00	366.00	.....	2,315.00
First State Bank, Norwich.....	2,400.00	1,500.00	.....	879.00	621.00
Towner Merchants Bank, Towner.....	2,415.00	1,510.00	1,298.00	.....	2,808.00
Farmers State Bank, Towner.....	3,179.00	1,987.00	.....	1,987.00	None
First National Bank, Towner.....	7,000.00	4,375.00	926.00	.....	5,301.00
Security State Bank, Upham.....	6,381.00	3,988.00	1,762.00	.....	5,750.00
State Bank, Upham.....	3,480.00	2,175.00	.....	2,175.00	None
Farmers State Bank, Voltaire.....	3,140.00	1,963.00	894.00	.....	2,857.00
First State Bank, Velva.....	3,900.00	2,438.00	.....	1,194.00	1,244.00
Merchants State Bank, Velva.....	3,900.00	2,438.00	.....	2,307.00	131.00
Denbigh State Bank, Denbigh.....	2,520.00	1,575.00	223.00	.....	1,798.00
First State Bank, Balfour.....	2,400.00	1,500.00	.....	385.00	1,115.00
Farmers Security Bank, Bantry.....	3,344.00	2,090.00	29.00	.....	2,119.00
First State Bank, Bergen.....	2,400.00	1,500.00	655.00	1,044.00	456.00
Farmers & Merchants St. Bk., Granville.....	3,900.00	2,438.00	.....	.....	3,093.00

The following table shows the complete result, by counties, of the review by the Tax Commission. Column One shows the assessment of bank stock as left by the County Boards of Equalization. Column Two shows the increases, and Column Three the decreases which were necessary in order to make the assessment uniform, and Column Four shows the aggregate assessment upon a basis of 25%, not allowing 5% of the loans and discounts but allowing the real estate investment subtracted as book value.

County	County Board	Increase	Decrease	Final Assessment
Adams	*** \$ 20,189.00	\$	\$	\$ 24,271.00
Barnes	157,137.00	23,879.00	1,555.00	179,461.00
Benson	48,717.00	17,842.00	177.00	66,382.00
Billings	24,249.00	9,255.00	313.00	33,191.00
Bottineau	86,995.00	28,402.00	878.00	114,519.00
Bowman	36,254.00	3,709.00	6,412.00	33,551.00
Burke	30,387.00	7,227.00	4,277.00	33,537.00
Burleigh	74,985.00	16,013.00	10,587.00	80,411.00
Cass	238,933.00	92,906.00	1.00	331,838.00
Cavalier	139,315.00	8,080.00	23,954.00	123,441.00
Dickey	49,994.00	5,981.00	5,845.00	50,130.00
Divide	47,378.00	1,984.00	8,943.00	40,419.00
Dunn	35,000.00	.....	17,261.00	17,739.00
Eddy	44,431.00	436.00	2,812.00	42,055.00
Emmons	35,597.00	3,234.00	435.00	38,396.00
Foster	50,154.00	2,434.00	8,072.00	44,516.00
Golden Valley	29,139.00	9,960.00	.....	39,099.00
Grand Forks	230,535.00	8,044.00	20,995.00	217,584.00
Griggs	87,334.00	175.00	27,583.00	59,926.00
Hettinger	22,298.00	4,072.00	381.00	25,989.00
Kidder	22,138.00	4,663.00	70.00	26,731.00
LaMoure	77,114.00	12,084.00	107.00	89,091.00
Logan	20,406.00	873.00	.....	21,279.00
McHenry	68,505.00	12,315.00	19,427.00	61,393.00
McIntosh	27,377.00	2,809.00	9,473.00	20,713.00
McKenzie	37,608.00	1,800.00	6,341.00	33,067.00
McLean	53,779.00	15,490.00	4,023.00	65,246.00
Mercer	36,803.00	1,657.00	5,099.00	33,361.00
Morton	80,214.00	15,777.00	25,302.00	86,408.00
Mountrail	41,514.00	3,239.00	11,723.00	33,030.00
Nelson	74,491.00	528.00	19,130.00	55,889.00
Oliver	6,684.00	226.00	.....	6,910.00
Pembina	75,326.00	3,572.00	3,992.00	74,906.00
Pierce	19,345.00	3,730.00	1,187.00	21,888.00
Ramsey	124,553.00	2,169.00	1,746.00	124,976.00
Ransom	69,784.00	.....	.....	76,893.00
Renville	42,420.00	3,159.00	13,227.00	32,352.00
Richland	140,448.00	3,332.00	25,459.00	118,321.00
Rolette	24,270.00	5,041.00	3,531.00	25,780.00
Sargent	58,450.00	1,377.00	9,669.00	50,158.00
Sheridan	71,007.00	481.00	48,987.00	25,420.00
Stark	75,233.00	45,953.00	.....	121,186.00
Steele	56,744.00	2,486.00	532.00	58,698.00
Stutsman	100,408.00	35,332.00	1,882.00	133,858.00
Towner	52,464.00	2,696.00	943.00	54,217.00
Trail	98,048.00	7,102.00	7,234.00	97,916.00
Walsh	94,844.00	24,441.00	323.00	118,962.00
Ward	113,622.00	.....	.....	149,761.00
Wells	72,012.00	9,057.00	2,066.00	79,003.00
Williams	58,733.00	16,487.00	1,014.00	74,206.00
Total	\$ 3,383,565.00	\$ 481,509.00	\$ 362,968.00	\$ 3,568,074.00

* Incomplete.

*** Assessment of individual banks not returned by County Auditor.

CONCLUSIONS AND RECOMMENDATIONS

In order to insure a continuance of the uniform assessment of bank stock upon correct statements properly computed, we believe it is necessary to continue the plan under which the 1914 result was arrived at, or at least to adopt a plan that will be in substance the same. The elements of the plan are, first, reports from all banks to one central office, second, computations of correct assessments from these reports, and third, machinery to insure the application of the computations in the making of the assessment. These computations could be sent to the taxing units or they could be made the bases for reviews of the local assessments.

In a number of States, the original assessment of banks is made by assessing officers at the capital where ample data are available, but it is not essential that the assessment be first made at the capital. The system will not achieve the best results however unless provision be made for reviews which make uniformity possible.

In Minnesota where the Tax Commission acts as a Board of Equalization, information is secured from the banks similar to that secured by the North Dakota Tax Commission in 1914. This information is used by the Tax Commission, sitting as a Board of Equalization with power to alter, if need be, individual assessments.

As suggested in the first report of the North Dakota Tax Commission, we believe that the law should be so amended as to permit County Boards of Equalization to review individual assessments of bank stock and that the State Board of Equalization should have the same powers. As explained in our report, while the advisability of conferring power to alter individual assessments upon officers, removed from the localities in which the assessments are made, may well be doubted as a general rule; nevertheless, in the case of an assessment of bank stock where the correctness of the assessment depends upon the proper use of information derived from statements of banks, no harm can be done by authorizing changes in individual assessments by either the County Board of Equalization or the State Board of Equalization. In fact full information bearing upon the assessment of bank stock is more readily accessible to the State Board of Equalization than it is to the local assessor.

CHAPTER IV.

TAX ADMINISTRATION OF NORTH DAKOTA

If one tendency has been more pronounced than any other in the efforts to improve the taxing systems of the various states in the American Union of recent years it is the tendency to improve the administrative machinery for applying the laws governing the taxing of corporate property. It seems to have been discovered that it is quite as necessary to organize machinery the administration of a complicated revenue system with a view to efficiency, as it is to maintain efficiency in the organization of our large industrial corporations through proper centralization of control. Keeping pace with the industrial organization is but a natural step in the evolution of government. If a constantly larger volume of business is being transacted through the instrumentality of the corporation and so-called trust, it is necessary for the government that would operate with a view to the preservation of the rights of the individual to keep pace with the industrial advance and to so frame its laws as to secure justice at all times between the state, the corporation and the individual. To meet the situation, nearly every state in the Union has within the last fifteen years provided for a more efficient system of tax administration. In some twenty-seven states the need has been met by the appointment of tax commissions of permanent character. These commissions exercise various functions, but they may be briefly summarized as follows: The commissions are clothed with powers of assessing corporate properties of statewide extent, usually, but not always, confined to that of public service corporations. They exercise powers of supervision over assessments and generally have the power of equalization. At another place in this report will be found a summary of the Tax Commission Laws of the various states.

The necessity for proper supervision of the revenue system of the state cannot be too strongly emphasized. We are no longer dealing with the conditions that existed three-quarters of a century ago, when the general property ad valorem tax system came in for the ascendancy. The modern industrial organization gives rise to the problems of taxation that require constant attention of officials whose particular business it is to recommend the adoption of appropriate laws and to carefully administer them when adopted.

The best results are not to be attained by division of responsibility. A division of responsibility militates against efficiency. If there is a division of responsibility at the head there will be confusion in the ranks and a chaotic condition of maladministration is the legitimate fruit of such a condition.

CONCLUSION AND RECOMMENDATION.

The Tax Commission believes that there should be an end of the divided responsibility for the administration of the revenue system of the State of North Dakota. It also believes that it is highly important that the taxing system of the state be put under the supervision of officials who are in a position to devote their entire time to the matters coming within the domain of taxation.

CHAPTER V.

COUNTY ASSESSOR

In our last report we urged the necessity of a law which would provide for a county assessor. Since that time experience has proven the soundness of our contention. With each recurring valuation of the property of this state, the imperfections of the present system becomes more apparent to taxing officials resulting in a steadily increasing condemnation of the present system.

The most important step in the process leading up to the levy of a valid tax lies in the assessment. Property correctly listed and assessed needs no review or equalization. Under such circumstances the work of the local board of review and of the county board of equalization would be simple and unimportant. The assessor's work is to list all of the property and place a proper valuation thereon. One qualified to do this work must be of rather superior intelligence and skilled in values. The wealth of the individual is commonly taken as the best measure of his ability to pay his portion toward the support of the government and its institutions. The citizen who is over-assessed is forced to help pay the taxes of the one who is under-assessed. Experience has shown that there is a vast amount of property within this state which is not assessed at all and a great deal which is under-assessed. These discrepancies occur in every county of the state with varying degrees. Property within the cities and villages is assessed much higher in proportion to value than is property lying outside the boundaries of such municipalities. The residence of a man of means and leisure is assessed too low when compared with the small home of his neighbor. All property which under any system of ad valorem assessment must go upon the tax roll should be valued for taxable purposes upon the same ratio of actual value.

In this state we have an assessor elected in each taxing unit. He is usually not one skilled in values nor has he given special thought and study to his duties. In fact many assessors are incompetent to do the work required of them. Usually they follow in the foot-steps of their predecessors and make the assessments without independent thought continuing to make the mistakes they inherit.

In this state we have over 1500 assessors each with widely different ideas as to how the work should be done. The law requires the assessment to be made at a uniform rate, yet the fact that no uniformity exists is readily apparent when real estate assessments are examined along township lines. The land may be identical in quality on both sides of the

line, yet the valuations placed on it by the respective assessors shows anything but uniformity. The same is also true along county lines. In assessing the different classes of property both real and personal within a single taxing unit, the assessors do not assess according to uniform rule but have a variety of percentages for the different classes of property. Thus in our last report it was shown by actual investigation that the property in one unit was assessed at the following ratios of true value: domestic animals 30 per cent, farm implements 40 per cent, household furniture 10 per cent, farm lands 35 per cent and structures at 50 per cent. No two items were assessed at the same ratio. Another assessor listed all of his items at 25 per cent except farm lands which he placed at 45 per cent and structures at 36 per cent. Another returned household furniture at one-fifth, moneys and credits and merchandise at one-fourth, town lots at one-third and improvements at one-tenth of their value. Yet another put in domestic animals at 40 per cent, household goods and farm implements at 20 per cent and farm lands at 30 per cent. We find one saying that he was instructed by the township officials and the ex-assessor that domestic animals should be assessed at 35 per cent, household goods and 30 per cent, farm implements at 25 per cent and farm lands and structures at 20 per cent. Another assessor found it necessary to return farm implements and farm lands at 25 per cent and structures and improvements at 50 per cent. These illustrations could be carried on indefinitely. They show conclusively that our present method is far from the mandates of the law that all property should be assessed by uniform rule.

The assessors meet at the county seat on the second Saturday in April to receive their books and supplies. In many counties in the state—probably the majority—the assessors unlawfully agree upon what ratio they will assess certain class of property. Last spring this commission sent printed instructions to each assessor in an endeavor to have all property assessed according to a uniform rule. In one county it was agreed by the assessors to assess farm lands at a ratio of three-fifths of the value to be used in assessing town lot in the cities and villages in the same county.

When the local board of review meets its members have no idea of the various ratio used unless they would go all over the work of the assessor, and acquaint themselves with the values of the property assessed. This of course is not done. Under such conditions an equitable review of the assessment is simply impossible. The county board of equalization has no authority to deal with individual assessments but its duty is to equalize as between the taxing units of the county. It may raise or lower any item or all property combined. Thus we see that when once the local board of review has adjourned, there is no way to remedy the inequalities existing in the unit. This brings us back to our first proposition, viz: that the most important step in the process leading up to the levy of a valid tax lies in the assessment and the work of the assessor.

To secure a uniform assessment throughout the county, one which is made according to a uniform rule, there must be a centralized power of assessment. A single head should direct the assessment of all of the units within the county. In this way there could be uniformity in all of the

units. A law should be passed making provisions for a county assessor who should devote all of his time exclusively to assessing the county.

In our last report we gave a summary of the laws of thirty-one states which have adopted the county assessor system. Since then the State of Ohio has passed such a law—one more drastic than any heretofore passed. In another place will be found a copy of this last law on the subject to which we call special attention. But it is not our purpose to recommend that this law be adopted in this state. It is a good model but should be modified.

Within the last year the Tax Commission has had a representative in each county in the state studying the existing conditions. It was found that there was a large amount of property actually escaping taxation. An attempt was made to assess the bulk of this escaped property with the result that many millions of dollars of such property was certified to the various county auditors. We believe a county assessor acquainted with conditions in his county could do a greater service on the one item of escaped property alone than could a stranger unacquainted with conditions as was our representative. This has been proven in the State of Kansas where the county assessor law has been enacted.

In fifty-six counties of the State of Kansas which have reported information to the Tax Commission of that state shows that during the year 1911 after the deputy assessors had completed their work, the county assessors discovered and assessed property valued at \$4,899,908 which would have escaped entirely but for the vigilance of the county assessor. The counties so reporting were average counties in all respects as to assessment and taxation and constituted 53 per cent of all of the counties of the state. Commenting on the value of the county assessor system the Kansas Tax Commission said:

"In this state, it is the experience that the county assessor in most counties has benefited the tax payers of the several counties much more than is the amount of his compensation. In this state the county assessor has the right to place omitted property upon the tax roll, and in several cases hundreds of thousand of dollars have been so assessed. It goes without saying that in such cases the county assessor makes for the county in taxes several times his salary."

In the state of Washington the two systems of assessment have been thoroughly tried out. It was found that the plan of assessing with the county assessor increased the efficiency and lowered the cost of assessment. Commenting on this subject the president of the State Board of Tax Commissioners said, "I have no hesitancy in saying that the assessment under the supervision and control of one assessor is a far more desirable way to assess the property of each county than to have the responsibility divided among forty or fifty with no supervision."

The state of Nebraska has the county system, but also retains the township assessor, which results in a sort of assessment somewhat in advance of the old township system without supervision.

Commenting on this Mr. H. Seymour, Secretary of the Nebraska State Board of Equalization and Assessment says: "On the other hand the vast amount of taxable property which has been added to the tax rolls and

which property entirely or partially escaped taxation before the county assessor system was put in operation, much more than pays not only the expense of the county assessors, but all the expense of the assessment."

The Nebraska law creating the county assessor went into effect in 1904 and resulted in an increase of the valuation of taxable property in that state of from \$188,000,000 to \$1,474,000,000. This enormous increase did not represent entirely the new property placed upon the lists, but in some measure, at least, a fair appraisal of the property already on the list.

The local assessor is too apt to be dominated by the influence of those who elected him. Sometimes he omits from the tax lists, either through carelessness or unintentionally, many persons and much property which should have been listed. Often his judgment is warped by relationship, prejudice or favoritism, thus his valuations are not measured by the same standard and are not fair nor equitable as between the persons assessed. It seems that an assessor's qualifications are more or less measured by his ability to keep down the assessment in his unit to the lowest possible point.

Every community has plenty of men who are familiar with values, whose judgment is just and who have the moral courage to be fair without fear, prejudice or favoritism. Unfortunately for the public these men are too much engrossed in their private affairs to seek a position offering such inadequate compensation and involving so much labor and annoyance as that of local assessor. As a natural consequence the office of assessor too often is given to the person who is unfortunate in business affairs, a partisan in local politics, or one who can be influenced by large property owners.

It must be distinctly born in mind that a high assessment is not the one thing desired, but rather a uniformity of assessment and all taxable property assessed.

The ratio of assessed value to true value is a matter to be considered under other lines of argument. The most important thing, as stated at the outset, is that property shall be correctly listed and correctly assessed, that one man's property shall not be under-valued and another's over-valued. He who is now paying too much under existing conditions should pay less and he who is paying too little should be made to pay his full share. The purpose of having a county assessor is to eliminate as far as possible the unfairness now so prevalent. Other states have found the county assessor plan an improvement over the old one and recommend the change to other states. We should adopt it.

The county assessor, in order to be entirely removed from political influence should be appointed. He could be chosen by competitive examination, or nominated by the tax commission with the consent of the county commissioners of each respective county and subject to removal for cause by the Governor or some other central authority. He should have a long term of office and a salary commensurate with the other county officials. As with other county officials he should devote his entire time and attention to assessing the county. He could become as familiar with values of property as the local assessor. It would be his

duty the year round to gather the data and information necessary for making the assessment. Supported and assisted by the tax commission he would be independent of local influence. Knowing that his work is subject to the criticism and review of the local board will make him careful. Taking all into consideration he is in a better position to make an impartial assessment than a local assessor could possibly be. Of course the county assessor would have to have assistants the number to be determined by the assessed valuation, or by the population of the county. We do not believe that real estate needs to be valued every year. It would be a wise plan to place an assessed valuation every two years and later extend the time as the legislature might choose. In this way the work of the assessor might be greatly curtailed. The cost of assessing should not be increased but little if any. The efficiency of the work would vastly overbalance what additional expense might be necessary, and as has been the experience in other states "the county assessor makes for the county in taxes several times his salary".

CHAPTER VI.

THE INHERITANCE TAX

The legislature at its last session passed a law which provided for the taxation of inheritances and gifts made in contemplation of death. The rate was progressive but was not properly graduated. The exemptions were entirely too large to make the law as productive of revenue as it should, be, in fact, this law is a result of a compromise and as finally left was rather inartistically drawn, as is usually the result in case of a compromise. We are not unmindful that the Legislature passed a collateral inheritance tax law in 1903 but that law was merely a makeshift and was never an effective instrument for providing revenue for the state.

Our present law became operative on March 15th, 1913; after a period of one year this law, under the administration of the Tax Commission, has produced in revenue about \$45,000. This sum, however, has not been actually paid in because the law allows one year from the date of death of decedent in which to make payment, but from a very careful investigation and estimate we have arrived at the above figures which may vary slightly one way or another.

The law has many errors in it, some of which are not due to careless legislating but rather attributable to incompetent help employed by the legislature and the usual rush at the close of the legislative session. Some of the errors are harmless, being merely typographical, while others are probably fatal to some provisions of the law. There are some features of the law which probably would not stand a test in the courts but the law in general it is believed is constitutional. An action was started in one of the district courts of the state to test the constitutionality of the law. At the hearing a member of this commission appeared to uphold the law and succeeded in getting a favorable decision. The case is now on appeal in the supreme court and will be tried and probably decided before the legislature convenes next winter.

The following is a table of rates and exemptions under our present inheritance tax law:

PRESENT TABLE OF RATES AND EXEMPTIONS.

Relationship	Amount Exempt	Rates Applicable to Fractional Parts Between					
		On Excess after deduct- tion of ex- emption from \$100,000 per cent	\$100,000 to \$250,000 per cent	\$250,000 to 500,000 per cent	Excess above \$500,000 per cent		
Husband of wife	\$ 20,000.00	1	2	2½	3		
Father, mother, lineal descendant, adopted child or lineal descendant of adopted child. \$	10,000.00	1	2	2½	3		

Relationship	Amount Exempt	Rates Applicable to Fractional Parts Between					
		On Excess after deduct- ing exemp- tion from \$25,000 per cent	\$25,000 to \$50,000 per cent	\$50,000 to \$100,000 per cent	\$100,000 to \$500,000 per cent	Excess above \$500,000 per cent	
Brother or sister or widow or a son or husband of a daughter	\$ 500.00	1½	2¼	3	3¾	4½	
Uncles and aunts and their descendants	None	3	4½	6	7½	9	
Persons in any other degree of collateral con- sanguinity, strangers, corporations not exempt.	None	5	6	9	12	15	
Collateral relations or strangers who are aliens not residing in the United States, cor- porations not chartered by authority of any state		25	25	25	25	25	25

Scarcely ever was there a tax levied by public authority which was not more or less considered unjust by those upon whom the tax was levied. This is true not only in state government but also in federal government. The inheritance tax is no exception to this rule although the courts have decided that it is not a tax on the property but a tax on the right to take the property. The theory of the inheritance tax law is not an innovation into the taxing system but is as old as any law which we have on the statute books. It is generally recognized as a fair and just tax in the whole of Europe as well as Australia and New Zealand. In the countries where it has been adopted, it is considered one of the main sources of income. About one hundred years ago it was introduced into the United States and state after state adopted it in some form until now it is a settled policy in nearly every state in the Union and part of the fiscal scheme of government. Under the decisions no person has the natural right to inherit the property of another. This is true among relations as well as strangers. The legislature has seen fit to pass laws governing this subject by which the property of one dying may descend and furthermore that one may by his will give property to whomsoever he pleases including strangers. The legislature has power to change this law at any time. Some authorities hold that it could go so far as to deny the right to inherit and that all the property of decedents should go to the state. No legislature has seen fit to pass such a measure. If it passes a law granting one person the privilege of taking the property of another, it can impose conditions upon the right to take in favor of the state, which condition is known as the inheritance tax.

The inheritance tax law of this state requires that county judges shall report quarterly to the tax commission all estates in which applications have been made for the appointment of an administrator or for the probate of a will and that all registers of deeds shall report any transfers which may have filed for record in contemplation of the death of the grantor. In this way the tax commission is advised of the transfers of all property whether passing by death or made in contemplation of death and it is its duty to determine whether or not the transfers are taxable.

The law also requires that if any bank holds assets belonging to any estate, that it is the duty of the bank to notify the tax commission before the assets are transferred. In this way we have been able to collect a considerable tax against the estates of non-resident decedents and in several counties in the state actions have been brought to collect such a tax. We have now under consideration some large estates of non-resident decedents which are in process of being settled and new ones are being discovered frequently. It will be no small item when collections have been made from estates of non-resident decedents which are now under consideration of the Tax Commission.

The rate of tax on property transferred in contemplation of death and on the property of non-resident decedents is likewise figured according to the above schedule. Had the exemptions to near relatives been but half of that shown above, the tax for the first year would have been increased about seventeen per cent.

The state of Wisconsin has a good law for the taxation of inheritances. In some respects it is similar to our present law, minus the defects above pointed out. Many other states seem to have used the Wisconsin law as a model until to-day it is without doubt the most popular law on the subject.

Following is a table of rates and exemptions which we would recommend. These follow very closely the Wisconsin law and the model law recommended by the National Tax Association:

PROPOSED TABLE OF RATES AND EXEMPTIONS.

Relationship	Amount Exempt	Rates Applicable to Fractional Parts Between					
		On excess after deduction of exemption of \$25000		\$25000 to \$50000		\$50000 to \$100000	
		Per Cent	Per Cent	Per Cent	Per Cent	Per Cent	Per Cent
Husband and wife, lineal issue, lineal ancestor, adopted or mutually acknowledged child.....	husband or wife \$10000 Others \$2000	1	1½	2	2½	3	
Brothers, sisters and their descendants, wife or widow of a son or husband of a daughter.....	\$500	1½	2½	3	3¾	4½	
Uncles, Aunts and their descendants.....	\$250	3	4½	6	7½	9	
Brothers or sisters of the grandfather or grandmother or their descendants.....	\$125	4	6	8	10	12	
Persons in all other degrees of collateral consanguinity, strangers and corporations not exempt	none	5	7½	10	12½	15	

It will be readily noticed that this table is progressive as to rate and exemption and that it is truly graduated. This leaves the primary rate on near relatives at one per cent, the same as our present law, but the secondary rates are higher and the exemptions are lower. Under the latter schedule a widow may inherit ten thousand dollars from her deceased husband's estate after all debts and expenses of administration are paid and the incumbrances against the property subtracted, and the balance of the property at the primary rate is taxed at one per cent. This is a low tax and not at all a burden. By far the majority of cases reported to this commission, if not entirely exempt, are taxed under the first schedule at one per cent and likewise would be taxed under the proposed change. The progressive features are aimed at large estates whether of residents or non residents. These rates, if adopted, would likewise govern in cases where property is transferred in contemplation of death, allowing the same exemptions and also a deduction of all indebtedness against the property.

It is hoped that the legislature will pass a law containing the latter table and one which will follow quite closely the administrative features of the Wisconsin law. The courts of that state have passed upon the law in all of its features. By adopting that law we would likewise adopt the construction placed on it by its courts.

Our present law provides that two per cent of the inheritance tax collected by the county treasurer shall be retained and turned into the general fund of the county. Within the last few months the supreme court of this state rendered a decision making void that part of the law which requires that a payment of five dollars per one thousand shall be paid to the county treasurer to meet the expenses of running the county courts. The supreme court, upon the application of the tax commission, granted a rehearing in this case and changed its decision in such a way that a fee of five dollars shall be paid for filing each petition for the appointment of an administrator for the probate of a will and for the appointment of a guardian. Under this decision, counties will lose a large source of income which they heretofore have enjoyed.

We would recommend to the legislature that it inaugurate a system of fees in county court to take the place of the probate fees held unconstitutional. The inheritance tax is not well adapted to county purposes and it should remain what it is now essentially a state tax.

All states having such a law make some provisions for exemptions. Under our present law it is possible for double exemptions to be allowed if a decedent had estate in two or more states.

A law should be passed which would provide that whenever such a tax is due from either a resident or a non resident upon the transfer of property which is partly within and partly without this state, or upon any stocks, bonds, mortgages, or other securities representing any such property partly within and partly without this state, such person shall be entitled to deduct from the value of such property so transferred only a proportion of the debts, expenses of administration, and exemptions equal to the proportion which the North Dakota property bears to the entire estate.

CHAPTER VII.

RAILROAD TAXATION

At the inception of the railroad industry in this country it was exempt from taxation and in addition received large subsidies, in the nature of land grants, and bond issues. The land grant of the Northern Pacific, for instance, was in excess of 73,437 square miles of land, or 2,600 square miles more than the area of the entire state of North Dakota.

DECLINE OF POLICY OF EXEMPTION.

After the decline of the policy of exemption the railroads naturally came under the general property tax, which was in vogue throughout the United States half a century ago. About 1851 the era of railroad consolidation begun and it was shortly apparent that the general property tax was illy fitted for the taxation of the complex railroad industry.

EXTENTION OF RAILROADS.

The extention of railroads beyond the local taxing district soon demonstrated that it was impractical to assess these corporations locally. The local assessor had but a vague notion of the cost of railroads construction, and no knowledge at all of the revenue derived from the property of the corporation which came within his jurisdiction. The most natural step to overcome this obvious absurdity in taxation, without departing from established custom, was to place the assessment of railroads under the control of the state government. Boards or state officials were charged with the assessment of railroad properties, including their rolling stock, bonds, etc., at the same rate that the local assessor assessed the general property of individuals throughout the state.

THE NEXT STEP.

The next step in the development in railroad tax was still a further modification of the method of assessment, still retaining, however, the theory of the general property tax, was the adoption of what is known as the "Capitalization Plan."

This method contemplated either in addition to, or in lieu of, a special assessment upon the real estate and personal property of railroads, the assessment of their stocks and bonds. Michigan and Pennsylvania were the first states to adopt this new method in 1846 when charters were

issued to the corporations which took over the roads then operating, or in course of construction, in the state. It was the intention, seemingly of the Michigan Legislature, to tax the value of the roads as measured by the original cost of construction. It soon became obvious that the present value of a railroad had no necessary relation to the original cost nor did it necessarily have any connection with its aggregate capitalization. This system was found impractical and was repealed by Michigan in 1871. At the present time some use is made by the capitalization tax in the states of Pennsylvania, Massachusetts, New York, Delaware and Kentucky, while Connecticut employs it as the sole method of taxation.

METHODS IN VOGUE.

There are but four general methods of taxation in vogue in the United States at the present time which it is necessary to discuss in this connection.

ADVALOREM BASIS.

Nearly all of the revenue derived from railroad corporations in the United States is levied and collected under what is known as the general property tax. Twenty-one states have not gone beyond the old advalorem method; others have taken a step in advance and combined the general property tax with a business tax or gross earnings tax. Only two states derive all of their revenue from railroads from some source other than the general property tax.

LOCAL ASSESSMENT.

Some systems yet cling to the primitive method of local assessment, while other states have provided elaborate state machinery for the assessment of property of Railroad corporations. Michigan and Wisconsin are examples of the latter class. They have costly boards and elaborate machinery and are at great expense to value and assess the railroads upon the ad valorem basis. The idea that corporations must be taxed upon their general property dies hard. This is largely due to the general belief among the people in this country that the only just and equitable method of taxation lies in a uniform valuation of all property. Nothing is more absurd than that the equality of taxation requires that all subjects be taxed by the same method. This absurdity is incorporated in many state constitutions, including our own, and continues in force the obsolete tax methods which make our efforts at a just distribution of the cost of government a farce.

THE STOCK AND BOND METHOD

As was indicated above, a considerable number of states use the value of stocks and bonds, or stocks alone, as the basis of taxation for railroad corporations. Massachusetts and New York take account of stocks only, while Pennsylvania and other states include bonds. Other states like Wisconsin and Michigan do not use stocks and bonds as a subject of levy,

but use them in connection with other factors in ascertaining the valuation of the property. It cannot be denied that in administering the general property tax as applied to railroads, a knowledge of its stocks and bonds is an invaluable factor in arriving at an equitable valuation.

SPECIAL PRIVILEGE TAX

The third method of railroad taxation in vogue in more than half of the states is what is known as a business or special privilege tax. This is especially true in the southern states which are more or less influenced by the Roman system of government and the Code Napoleon, in which the privilege of doing business was taxed rather than property. It takes the nature generally of registration fees or an excise tax on stocks, bonds or trackage, it is the source of not a little revenue in many states. The more popular and more recent method is to apply a graduated excise tax either on the business transacted within the state or on the total authorized stock issue or the stock prorated to the state.

THE GROSS EARNINGS BASIS

Illinois, Maryland, Ohio, Maine, Pennsylvania, Rhode Island, South Carolina and Virginia make use of a gross earnings income supplementary tax to a general property tax, while Minnesota and California derive their entire income from railroad corporations from a gross earnings tax alone. The gross earnings method of taxation of railroads looms large at the present time in the economic world. Such special tax commissions as that of Ontario on railroad taxation, California, Rhode Island, Virginia, Connecticut and several other special commissions as well as a large majority of the regular tax commissions favor the gross earnings basis of taxation. This view is largely held by economists and tax experts throughout the country.

CASE OF MICHIGAN AND WISCONSIN

The states of Michigan and Wisconsin abandoned the gross income tax after an experience of ten years in favor of an ad valorem basis. It seems probable that this was due to the fact that they took as a basis of taxation the gross income rather than the gross earnings. It is obviously unjust to levy a gross income tax upon a modern railroad corporation. Practically all railroads today are heavy investors in securities of other corporations and the owners of considerable property other than their operative railroad property and as a result under the gross income tax they pay double taxation on a large amount of property; for instance, the Northern Pacific Railroad company owns \$11,722 per mile of its main and branch lines of stock and bonds in other corporations. To levy a tax upon the income from these stocks and bonds which are presumably assessed with their parent corporation involves double taxation. Minnesota, California and a majority of the states employing an income tax use simply the gross earnings from the operation of the railroads. This leaves out of account income from securities and other property not involved in the operation of the railroad.

WHAT OF CENTRAL AUTHORITY

Another difficulty which Wisconsin and Michigan experienced was the want of a central authority to administer the law. If there had been a tax commission clothed with ample power, and with a tax upon the gross earnings of the railroad operations alone, it is probable that Wisconsin and Michigan would not have abandoned the gross earnings tax.

INTERSTATE COMMERCE

One of the difficulties of the gross earnings tax is the interstate feature of modern commerce. The right of a state to levy a tax upon interstate gross earnings has never been questioned. There has been much controversy and much litigation over the right of a state to tax interstate gross earnings. The courts have held, and economists generally have agreed to the right and equity of the state to tax the portion of the interstate gross earnings which are derived from the state. The whole matter then becomes one of a distribution of interstate gross earnings. There are several methods by which gross earnings may be distributed and which have been held lawful by the highest courts.

THE MILEAGE BASIS OF DISTRIBUTION

The most obviously just method is to keep track of each shipment or passenger and apportion the earnings according to the mileage covered. Another method somewhat similar is to apportion the earnings upon a so-called rate pro rata basis. According to which there is assigned a given state as its share of the charge for each transaction, according to the ratio of the rate on the distance covered within the state, to the rate for the whole distance covered by the transaction. Such a method of apportioning the gross earnings would give a high degree of exactness to the apportionment, but is subject to the objections that it involves a complicated system of accounting for every interstate transaction. Either of these two methods, while giving a great degree of exactness, are complicated and burdensome, and in some instances work an obvious injustice.

OUR OWN STATE

Take our own state for instance: The business center of the state is probably not far from one hundred to one hundred and twenty-five miles west of the eastern border. Take a car of grain originating at Devils Lake and apportion the gross earnings under the mile haul system. We will suppose for the sake of convenience that the freight on this car of grain is \$100.00. Under the mile haul system of apportionment this state would be accredited with 90-415 of total freight receipts, or \$21.70, while Minnesota would receive \$78.30. Under this system practically all of North Dakota's business, both going out and coming into the state, would receive from twenty-five to seventy-five per cent less of the gross earnings from its own business than would Minnesota. An agricultural state lying remote from terminal markets would be deprived of a large portion of the gross earnings from the business which it originated under either system.

TRACKAGE SYSTEM SUFFICIENT

In general, it is sufficiently exact to apportion earnings on some arbitrary basis, such as the ratio of the number of miles of railroad track in the state to the total miles of track of the same system. It involves no complicated system of accounts and is therefore easily administered. In North Dakota it would work more substantial justice than either of the other methods suggested. For instance according to the 1913 report to the North Dakota Railroad Commission the Northern Pacific owned and operated 6,235.22 miles of trackage of which amount 1,453.32 miles, or 23.24 per cent was in North Dakota. The gross earnings of the system for the year were \$72,676,138.72. Of this portion \$11,746,121.05, or 16.43 per cent was accredited to North Dakota. In other words while North Dakota has 23.24 per cent of the total trackage of the Northern Pacific it is accredited with but 16.43 per cent of the gross earnings. If the gross earnings were distributed on a trackage basis and a five per cent tax paid in North Dakota, the receipts would be \$844,496.73; a distribution under the present method employed by the Northern Pacific of apportioning the gross earnings would give the state a tax of \$587,306.05, while as a matter of fact the tax actually paid in this state by the Northern Pacific in 1913 was \$465,608.17. The tax in North Dakota would be almost doubled by the trackage method apportioning gross earnings.

THE GREAT NORTHERN

In 1913, 24.35 per cent of the total trackage of the Great Northern system was in North Dakota, while the state was accredited, under the present method of distribution of gross earnings with but 18.15 per cent of the total gross earnings of the system. Had North Dakota received its portion of a five percent gross earnings tax distributed under the present system it would have aggregated \$713,662.43; had the tax been distributed on a trackage basis the portion in North Dakota would have been \$957,619.64; the tax actually paid was \$692,990.56. While the trackage of the Great Northern in North Dakota is nearly twenty-five per cent, the portion of the gross earnings accredited to the state is but eighteen per cent of the total. The tax accredited to the state is but seventeen per cent of the total tax paid by the system.

THE SOO SYSTEM

In 1913 the trackage of the Soo in North Dakota was 42.5 per cent of the total trackage of the system, while the gross earnings accredited to North Dakota were but 20.45 per cent of the total gross earnings of the system. Proportioned on the distribution of gross earnings now in vogue, North Dakota's share of a five per cent gross earnings tax on the Soo Railway company would be \$324,743.45. Had the taxes been apportioned on a trackage basis North Dakota's share of the total tax of the system would have been \$674,980.48.

THE MILWAUKEE SYSTEM

In 1913 the trackage of the Milwaukee in North Dakota was four per cent of the total trackage of the system, while the gross earnings accredited to the state were one per cent of the total gross earnings of the system. A five per cent gross earnings tax under the system would be \$48,820. Had they been apportioned on a trackage basis, North Dakota's share of the total tax of the system would have been \$165,170. The tax actually paid was \$66,900. The tax paid in 1913 by the four principal roads in North Dakota would equal the following gross earnings tax under the present method of distribution.

Northern Pacific.....	3.96%
Great Northern.....	4.85%
Soo	5.89%
Milwaukee	6.85%

The injustice of the prevailing method of the distribution of gross earnings on the part of the railroads is illustrated by a comparison of Montana with North Dakota. The total mileage of the Northern Pacific in Montana is 1,471.72 miles or 23.54 per cent of the entire mileage of the system. Of this 941.15 miles is main line and 531 miles branch lines. The total mileage of the Northern Pacific in North Dakota is 1,453.91 miles or 23.24 per cent of the entire system. Of this trackage 377 miles is main line and the remainder branch lines and spur tracks.

With a mileage of almost equal length the Montana gross earnings as apportioned by the report of the corporation to the Interstate Commerce Commission was \$19,912.89 as compared with \$11,746.12 in North Dakota. With 23.24 percent of the system trackage, North Dakota receives but 16.43 percent of the gross earnings while Montana with 23.54 per cent of the total trackage receives 27 per cent of the gross earnings. In other words owing to the fact that Montana has almost three times as great a portion of the main line of the Northern Pacific as North Dakota, it is credited with 70 per cent more of the gross earnings. With a population approximately 65 per cent of that of North Dakota, no one will pretend that Montana furnishes more traffic for the Northern Pacific than North Dakota.

It is unnecessary to discuss at the present time the most desirable method of railroad taxation for North Dakota. We have the good old ad valorem system and for the present we must be content to struggle along with it. The thing which immediately concerns us is whether or not the railroads are paying their just and equitable portion of the tax in North Dakota. The conclusion of this Commission is that they are not. All the available data indicates that the railroads operating in North Dakota are bearing a smaller burden of taxation per mile than in any other states through which they operate. They are paying less per mile here than the average per mile in the Northwest and the average per mile in the United States. Our revenue from the railroads appears especially insignificant when compared with the revenue derived from this class of

property in those progressive states which have made an economic study of questions of taxation. There are a number of the unprogressive states which are yet hampered with the ad valorem system in its most archaic form in which the revenue derived from railroads is less than in North Dakota. These states, however, are rapidly changing their revenue laws and taxation methods and year by year are realizing that the property of the great public service corporations should bear as great a relative tax burden as any property in the community. That the railroads have not been paying as great an average tax per mile in North Dakota as in other states is indicated by the following compilation from the annual reports of the Interstate Commerce Commission known as Statistics of Railways in the United States:

Year	Total tax paid by R. R's in North Dakota	On property assessed but not used in R. R. operation.	Total Tax per mile and average in six states, and average in United States.						Increase in assessed valuation. Total Tax levied and bank stock in North Dakota.				
			N. D.	Minn.	Mont.	Wash.	Idaho	Wis.	Average in Six states.	Average in U. S.	Total Assessed Value of Property in N. D.	Total Tax Levied in N. D.	Bank Deposits in N. D.
1905 ..	805,756.00	.....	251	285	232	256	256	331.	268	303	173,551,077.00	6,326,216.00	27,630,117.00
1906 ..	988,126.00	.....	264	389	240	354	244	387.	318	349	196,462,534.00	7,052,262.00	36,663,989.00
1907 ..	1,029,853.00	.....	265	429	271	415	233	414	338	367	213,297,542.00	7,926,350.00	41,884,447.00
1908 ..	1,070,680.00	1,740.00	265	388	298	549	312	409	370	382	228,767,262.00	8,819,292.00	46,989,632.00
1909 ..	1,200,983.00	3,597.00	267	381	289	507	288	440	367	401	278,414,200.00	9,903,196.00	56,493,296.00
1910 ..	1,420,705.00	6,195.00	341	461	356	685	345	440	438	431	278,662,164.00	10,021,081.00	68,189,926.00
1911 ..	1,385,603.06	4,958.00	317	425	385	568	337	456	415	444	288,475,341.00	11,366,832.00	57,979,336.00
Increase per cent.....			26%	50%	66%	122%	32%	38%	55%	47%	66%	80%	109%
Increase in population for 1900-1910 from U. S. Census.....			80.8%	18.5%	54.5%	120.4%	101.3%	12.8%					
Ratio Assessed to actual value of all property			25%	40%	40%	40%	40%	50%					

Table No. 1 is a summary of the average tax paid per mile of the railroads in six western states, the average for those states and for the United States; the total tax paid by the railroads in North Dakota, both on their operative property and their non-operative property, the increase in the assessed valuation, total tax levied and bank stock in North Dakota from 1905 to 1911, the increase in the population of the states involved for the 1900-1910 period; the ratio assessed to actual value of all property in the states under consideration.

The first column is the total tax paid by the railroads of North Dakota on their operative property, the second is on their non-operative property and the next six columns is the total tax paid per mile by the six western states indicated in the caption for the years 1905 to 1911 inclusive, together with the increase in population in those states for the census period from 1900 to 1910 and the ratio of assessed to actual value of all property. It will be noted that the railroad tax in North Dakota increased 26 per cent during the seven years period under consideration. It increased in Minnesota 50 per cent; in Montana 66 per cent; in Washington 122 per cent; in Idaho 32 per cent and in Wisconsin 38 per cent, the average tax per mile of the western states increased 55 per cent during the period under consideration and the average tax paid by all railroads in the United States 47 per cent.

While the tax per mile on railroads increased but 26 per cent, the population in North Dakota increased 81 per cent or an increase of more than three times, while the railroad tax in Minnesota increased 50 per cent, the population increased but 18½ per cent; in Montana the railroad tax increased 66 per cent while the population increased 54.5 per cent; in Washington the population increased 120.4 per cent while the tax on railroads increased 122 per cent; in Idaho the population increased 101.3 per cent while the railroad tax increased but 32 per cent, and in Wisconsin the railroad tax increased 38 per cent while the population increased 12.8 per cent.

Idaho and North Dakota are the only states under consideration in which the railroad tax did not keep pace with the population. It should be understood, however, that since 1911 there has been a sharp raise in railroad taxation in the state of Idaho and if figures were available today North Dakota would be the only state in which the increase in the railroad tax has fallen behind the increase in population.

Again the ratio of assessed to the actual value of all property in North Dakota cannot be greater than 25 per cent. In Minnesota, Montana, Washington and Idaho it is fixed by the Tax Commissions of those states at 40 per cent, while in Wisconsin it is 50 per cent. It is instructive to note that while we show the least increase in the tax on railroads and the smallest tax per mile of any of the states under consideration that we assess all property at a much lower ratio of actual value than is done in those states.

The total assessed value of all property in North Dakota for the seven years under consideration increased 66 per cent, the total tax levied for all purposes in North Dakota 80 per cent; the bank deposits in North Dakota 109 per cent.

To summarize, the railroad tax in Minnesota increased 100 per cent, as compared with North Dakota during this period; Montana more than 100 per cent; Washington 300 per cent; Idaho 25 per cent, and Wisconsin 50 per cent. The tax on railroads in these states increased more than 100 per cent and in all the states of the United States nearly 100 per cent. Not only is North Dakota receiving less revenue per mile from the railroads operating through the state than is being received by any of these six northwestern states but it is receiving less than the average for the United States. The total assessed value of all property in North Dakota has increased two and one-half times as fast as the tax on railroads. The total tax levied in North Dakota for all purposes has increased more than three times as fast while Bank deposits have increased almost four times as fast and the population of the state about three times as fast.

A comparison between the tax paid by the average acre of land in North Dakota and the average mile of railroad between the years 1906 and 1911 reveals the fact that the increase in the state burden on the acre of land has been more than twice as great as the increase in the tax burden on the average mile of railroad. In 1906 the average mile of railroad bore a tax burden of \$264 and the average acre of land bore a tax burden of 13.06 cents; in 1911 the average acre of land bore a tax burden of 18.36 cents and the average mile of railroad bore a tax burden of \$317. The average mile of railroad increased in the six years \$53, or 20 per cent, while the average acre of land increased 5.3 cents, or 40.58 per cent. The increase in the tax burden on the average acre of land in six years was twice the average rate of increase on the average mile of railroad. In other words, the ratio of increase on the average North Dakota acre of land corresponds closely with the rate of increase of the railroads in the six western states and in the United States in the above compilation. This is one of the fundamental difficulties with the ad valorem system of taxation as applied to railroads. The tendency is for the valuation to remain stationary over a long period of years while the property rapidly increases in value.

A comparison of the total tax burden in dollars per mile borne by the North Dakota railroads in five states compiled from the annual report of the roads to the State Railway Commission:

1907.

	Northern Pacific	Great Northern	Soo	Chicago, Milwaukee & Puget Sound
North Dakota.....	251	278	270	.....
Montana	331	302	.....	.....
Minnesota	511	350	312	.....
Idaho	292	574	.....	.....
Washington	631	569	.....	.....
System	424	342	304	.....

1908.

North Dakota.....	273	345	271	.....
Montana	306	291	.....	.....
Minnesota	523	314	328	.....
Idaho	235	388	.....	.....
Washington	573	830	.....	.....
System	405	373	367	.....

1909.

North Dakota.....	359	383	305	187
Montana	431	410	.....	164
Minnesota	555	473	332	.....
Idaho	417	636	.....	267
Washington	832	1090	.....	153
System	547	489	350	166

1910.

The reports of the Northern Pacific, Great Northern and Soo Railways for 1910 are missing from the reports of the State Railway Commissioners. As the 1910 tax is taken from the 1911 report, this year is omitted from the compilation.

1911.

	Northern Pacific	Great Northern	Soo	Chicago Milwaukee & Puget Sound
North Dakota.....	337	385	326	315
Montana	453	439	.....	397
Minnesota	587	496	324	.....
Idaho	648	713	.....	681
Washington	767	751	.....	843
System	548	459	345	508

1912.

North Dakota.....	320	382	304	.....
Montana	417	451	.....	.....
Minnesota	784	657	415	.....
Idaho	582	847	.....	.....
Washington	719	985	.....	.....
System	559	547	423	.....

The foregoing compilation is from the annual report of the railroad companies to the State Railroad Commission. These reports were not required prior to the incumbency of the present Commissioners and the first report available is that of 1908. Owing to the fact that the reports are made June 30th, the tax data contained is for the preceding year. The year 1907 marks the beginning of available information in North Dakota relative to the tax paid per mile by individual roads. Information of this character is not contained in the reports to the Interstate Commerce Commission.

In this compilation it is interesting to follow the record of the tax burden per mile of the North Dakota railroads in the several states for the years included. In every instance, North Dakota has secured less revenue per mile than was secured by any other state through which these railroads operated.

Column One—The Northern Pacific reveals the fact that this road has apparently been a favorite through all the years. While it has a much smaller percentage of branch lines than the Great Northern, it has paid less tax per mile than that road throughout the period under consideration. It will be also noted that it has paid less tax per mile in North Dakota than in any other state or than the average for the system throughout the period under consideration.

Column Two—The Great Northern, is the average tax per mile of the system in the states through which it operates its principal lines. Although the Great Northern pays a higher tax in every instance than the Northern Pacific, yet, with very few exceptions, it bears a smaller tax per mile than any road in the other several states included during the period under consideration.

Column Three is the Soo tax per mile, and here as in the case of the Northern Pacific and Great Northern, the road pays a smaller tax per mile, with one or two exceptions, in North Dakota, than in any state during the period under consideration.

Beginning with 1909, column four is the tax per mile paid by the Chicago, Milwaukee & Puget Sound Railroad Company. Here again we find that the tax per mile is uniformly higher in other states than in North Dakota. There are no figures available for 1912 owing to the fact that on January 1st of that year it was absorbed by the Chicago, Milwaukee & St. Paul Railroad Company.

In 1911 the Chicago, Milwaukee & Puget Sound paid 25 per cent more tax per mile in Montana; 116 per cent more tax per mile in Idaho, and 168 per cent more tax per mile in Washington than in North Dakota.

The average tax per mile for the system was 61 per cent more than in North Dakota.

In 1912 the Northern Pacific paid 47 per cent more tax per mile in Montana, 145 per cent more tax per mile in Minnesota, 82 per cent more tax per mile in Washington than in North Dakota.

The average tax for the entire system was 75 per cent more per mile than in North Dakota.

In 1912 the Great Northern paid 18 per cent more tax per mile in Montana; 72 per cent more tax per mile in Minnesota; 124 per cent more tax per mile in Idaho; and 158 per cent more tax per mile in Washington than in North Dakota. The system averaged 31 per cent more tax per mile than North Dakota.

The Soo paid 36 per cent more tax per mile in Minnesota than in North Dakota and the tax paid by the entire system averaged 39 per cent per mile more than in North Dakota. Owing to the fact that the 1914 report of the railroad companies to the North Dakota Railroad Commission will not be due yet for some months, it is impossible to secure tax statistics for the year 1913 from that source. In order to make it clear that this

disparity has been continued and prevailed during the last fiscal year, we have compiled the following table:

1913.

Part 1.

	Northern Pacific value per mile, Main Line.	State Levy Mills.	State Tax
North Dakota.....	\$ 14,625.00	4.5	\$ 65.81
Idaho	68,000.00	2.3	156.40
Washington	39,285.00	8.81	346.10
Montana	21,000.00	3.0	63.00

Part 2.

		Total Levy Per Cent	
North Dakota.....	\$ 14,625.00	4.09	\$ 598.00
Idaho	68,000.00	1.79	1,217.00
Washington	39,285.00	3.105	1,219.00
Montana	21,000.00	3.9	819.00

Part one of the foregoing compilation is the valuation per mile of the main line, the state levy and the state tax of the Northern Pacific Railroad Company in North Dakota, Idaho, Washington and Montana.

Part two is the valuation per mile of the main line of the Northern Pacific, the total levy and the total tax in North Dakota, Idaho, Washington and Montana. The valuation per mile of the main line does not differ materially from that of the Great Northern in the states under consideration.

Column three of part one is the state tax per mile by the main line of the Northern Pacific in the states under consideration. A mile of the Northern Pacific in Idaho pays almost two and one-half times as great a tax as in North Dakota; in Washington it pays a state tax more than five times as great. The state tax in Idaho was \$1.81 less than in North Dakota. The Montana valuation per mile is considerably higher, but the state levy is considerably lower.

Column three of part two is the total local and state tax paid per mile of the main line of the Northern Pacific in North Dakota, Idaho, Washington and Montana. This is not the actual tax paid. It is an application of the average tax levy of the respective states to the valuation of the road, and while the tax paid per mile may differ slightly from the actual tax paid, the difference is so small as to be negligible.

A mile of the main line of the Northern Pacific in Idaho and Washington pays somewhat more than twice the tax it pays in North Dakota, while in Montana the increased tax burden amounts to approximately 16 per cent.

TABLE No. 4.
Part 1.
CAPITALIZATION PER MILE OF N. P., G. N., SOO & MILWAUKEE RAILROADS.
MOODY'S ANALYSIS—1914.

	Total Gross Capital	Stocks & Bonds Owned	Total net Capital	Net Income on Net Capital	Dividends Amount per mile	Rate
N. P.	\$ 72,061.00	\$ 11,722.00	\$ 60,339.00	8.7%	\$ 2,773.00	7%
G. N.	48,018.00	11,319.00	36,699.00	12.8	1,311.00	7
Soo	41,256.00	2,946.00	38,310.00	9.1	1,308.00	7
Mil	71,619.00	17,389.00	54,230.00	6.8	1,447.00	7&5

Part 2.
CAPITALIZATION PER MILE OF N. P., G. N., SOO & MILWAUKEE RAILROADS.
TEN YEAR AVERAGE MOODY'S ANALYSIS—1914.

	Total Gross Capital	Stocks & Bonds Owned	Total net Capital	Net Income on Net Capital	Dividends Amount per mile	Rate
N. P.	\$ 71,218.00	\$ 6,843.00	\$ 64,375.00	8.5%	\$ 2,410.00	7%
G. N.	46,754.00	11,886.00	34,868.00	11.6	1,846.00	7%
Soo	38,089.00	1,186.00	36,903.00	7.2	682.00	7&5.2
Mil	47,024.00	10,123.00	36,901.00	8.9	1,471.00	7&6.7

Part 3.
CAPITALIZATION PER MILE OF C. & N. W., C. B. & Q., C. P. R., & A. T. & S. F. RAILROADS FOR TEN YEAR PERIOD.
MOODY'S ANALYSIS—1914.

	Total Gross Capital	Stocks & Bonds Owned	Total net Capital	Net Income on Net Capital	Dividends Amount per mile	Rate
C. & N. W.	\$ 33,370.00	\$ 4,302.00	\$ 29,068.00	9.5%	\$ 1,107.00	8&7%
C. B. & Q.	38,750.00	3,143.00	35,607.00	9.9	1,244.00	7.4
C. P. R.	57,398.00	6,666.00	50,732.00	6.3	1,302.00	5&5.2
A. T. & S. F.	57,398.00	6,666.00	50,732.00	6.3	1,302.00	5&5.2

Table No. 4 is a compilation from John Moody's Analysis of Steam Railroads for 1914. Mr. Moody is an eminent expert on investments and his analysis has been carefully checked with the reports of the railroads to the State Railroad Commission and to the Interstate Commerce Commission.

Column one is the total gross capital. This is made up of the stock, common and preferred, and the funded debt together with a 5 per cent capitalization of rentals. Instead of adding the indebtedness of leased lines to the funded debt, Mr. Moody capitalizes the gross yearly rental at 5 per cent. This is eminently fair since in many instances there is no way to arrive at the actual value of the bonded indebtedness of leased lines.

Column two is the investment per mile of the roads in the stocks, bonds, mortgages, etc., of other corporations or other property which the railroads may own but which is not operative property. Since the corporation has these investments in properties other than railroads, the only method of arriving at their investment in railroads, is to deduct these foreign investments.

Column three is the total net capital. This is arrived at by subtracting the investments from the total gross capital. This gives the investment of the corporation in actual railroad property.

Column four is the net income in per cent on the net capital.

Column five is the dividend per mile. Some of the roads pay a different rate of dividend on their common and preferred stock.

Part one is the 1913 statistics for the four principal roads operating in North Dakota. Part two is the average of the same for a ten-year period ending 1913. Part three is the average for a ten-year period of similar properties to those under consideration.

Particular attention is called to the very large dividends per mile paid by the Northern Pacific. It is greater by several hundred dollars than that of any other road. It is double that of any other road except the Great Northern and exceeds that by \$600.

The Great Northern in turn pays a larger dividend per mile than any other road in the compilation except the Northern Pacific. The Soo pays the smallest dividends per mile of all the roads paying dividends, and the Milwaukee is a happy medium.

It should be noted that the total gross capital per mile of the Northern Pacific and the Great Northern does not include the joint Burlington collateral trust bonds. These stand on the books of the corporation at \$215,277,000. This would raise the capitalization of the Northern Pacific approximately \$17,000 per mile, making the total gross capitalization nearly \$90,000 per mile. It is a mooted question whether or not these bonds should be assessed to the Northern Pacific and Great Northern railroad companies.

TABLE No. 5.

Part 1.

PHYSICAL FACTORS, 1913. MOODY'S ANALYSIS, 1914.

	Aver. Miles Oper- ated	Passenger Density	Freight Density	Aver. freight train Load	Train Mile Earn- ings	Average Rate per Passenger Per Mile	Average Rate Per Ton per Mile
N. P.	6,260	105,674	985,554	542	3.12	2.39	.84
G. N.	7,686	78,796	993,226	635	3.24	2.50	.77
Soo	2,919	67,978	711,014	422	2.53	2.30	.74
Mill.	9,613	89,694	891,507	357	2.27	2.14	.75

Part 2.

PHYSICAL FACTORS—TEN YEARS PERIOD—MOODY'S ANALYSIS, 1914.

	5,673	122,550	822,507	432	2.96	2.25	.87
N. P.	6,596	73,291	793,904	534	3.00	2.35	.80
G. N.	2,498	57,270	513,989	353	2.21	2.21	.77
Soo	7,491	83,506	688,723	303	1.95	2.05	.85
Mill.							

Part 3.

PHYSICAL FACTORS—TEN YEARS PERIOD—MOODY'S ANALYSIS, 1914.

	9,505	108,456	666,710	355	2.42	2.14	1.00
A. T. & S. F.	8,997	109,686	771,421	383	2.37	1.95	.80
Burlington	9,737	118,314	686,866	308	2.31	1.88	.77
Can. Pac.	6,108	123,281	1,089,032	466	3.08	2.17	.97
U. P.	7,624	116,015	668,553	270	1.82	1.90	.90
C. & N. W.							

Table No. 5 is likewise compiled from Moody's 1914 Analysis, and the statistics it contains have been carefully checked with the reports of the railroads to the North Dakota Railroad Commission and the Interstate Commerce Commission.

Column one shows the average number of miles operated. This includes all owned and leased lines which are not under separate management. It contains all of the leased lines of the Northern Pacific and Great Northern, for instance, but does not contain the Wisconsin Central, a leased line of the Soo. Any road that is under independent management is treated independently by Mr. Moody.

Column two is the passenger density; the passenger density is arrived at by dividing the total number of passengers carried one mile by the entire operated mileage of the system.

Column three is the freight density. This is ascertained by dividing the number of tons of freight hauled one mile by the entire operated mileage of the system. It will be noted that the Great Northern and Northern Pacific stand very high in their efficiency. Only one road excels them in freight density and that is the Union Pacific.

Column four is the average freight train load. This represents the average tonnage of freight hauled per mile by freight engines. It will be noted again that the Northern Pacific and the Great Northern stand very high. They head the list of all the roads under consideration. This is considered one of the final tests of the efficiency of railroad management.

Column five shows the train mile earnings. Here again it will be noted that the Great Northern and Northern Pacific stand very high among western roads. They exceed all of the roads under consideration except the Union Pacific. This again is considered a high test of a road's management and earning power.

Column six is the average rate per passenger per mile. This represents the average fare paid per mile for the entire system. Here it will be noted that the North Dakota Railroads stand at the head of the list. The average fare paid per mile by passengers on the North Dakota roads is greater than that of any of the roads under consideration with the exception of the Atchison, Topeka and Santa Fe and the Union Pacific. These roads secured about the same passenger rates as those of North Dakota.

The last column is the average rate per ton per mile, that is, the road averages in gross receipts the amount indicated in cents opposite the name of the road for every ton of freight hauled one mile. The North Dakota earnings are lower than those of the other roads under consideration. However, the average rate per ton per mile taken together with the enormous train-loads hauled by the North Dakota roads, is not an indication of impaired earning powers.

We cannot study the foregoing compilation without being convinced that the North Dakota railroads are among the most efficient and the best dividend earners in the west. The Great Northern and Northern Pacific outclass all the roads under consideration except the Union Pacific. This road has an unusually high rate of efficiency and an enormous earning power.

TABLE No. 6.
I.
INCOME & EARNINGS PER MILE OF ROADS 1913—MOODY'S ANALYSIS, 1914.

	Gross Earnings	Maintenance Transportation & Gen. Ex.	Net Earnings	Total Net Income	Fixed Charges	Surplus Over-Charges	Dividends	Improvements	Balance
N. P.	\$ 11,609.00	\$ 7,136.00	\$ 4,473.00	\$ 5,262.00	\$ 1,817.00	\$ 3,445.00	\$ 2,773.00	\$	\$ 672.00
G. N.	10,238.00	5,966.00	4,272.00	4,705.00	1,509.00	3,196.00	1,911.00	602.00	683.00
Soo	7,193.00	4,049.00	3,144.00	3,494.00	1,598.00	1,896.00	908.00	.....	988.00
Mil.	9,878.00	6,542.00	3,245.00	3,677.00	1,790.00	1,877.00	1,447.00	.....	440.00

II.

INCOME & EARNINGS PER MILE OF ROADS—TEN YEAR AVERAGE—MOODY'S ANALYSIS, 1914.

	Gross Earnings	Maintenance Transportation & Gen. Ex.	Net Earnings	Total Net Income	Fixed Charges	Surplus Over-Charges	Dividends	Improvements	Balance
N. P.	\$ 11,247.00	\$ 6,408.00	\$ 4,839.00	\$ 5,462.00	\$ 1,821.00	\$ 3,641.00	\$ 2,410.00	\$ 220.00	\$ 1,002.00
G. N.	8,563.00	4,930.00	3,633.00	4,039.00	1,251.00	2,788.00	1,845.00	522.00	419.00
Soo	5,574.00	3,113.00	2,461.00	2,672.00	1,400.00	1,272.00	682.00	156.00	435.00
Mil.	8,189.00	5,415.00	2,774.00	3,266.00	1,366.00	1,900.00	1,471.00	58.00	371.00

III.

INCOME & EARNINGS PER MILE OF ROADS—TEN YEAR PERIOD—MOODY'S ANALYSIS 1914.

	Gross Earnings	Maintenance Transportation & Gen. Ex.	Net Earnings	Total Net Income	Fixed Charges	Surplus Over-Charges	Dividends	Improvements	Balance
C. P. RR. \$	8,416.00	5,590.00	2,826.00	3,136.00	965.00	2,231.00	1,223.00	364.00	644.00
C. & N.W.	8,854.00	5,983.00	2,871.00	3,135.00	503.00	1,682.00	1,107.00	197.00	378.00
C. B. & Q.	8,915.00	6,135.00	2,780.00	2,877.00	1,315.00	1,562.00	984.00	278.00	300.00

Table No. 6 is another compilation from Moody's 1914 Analysis.

Column one is the gross earnings per mile. (Mileage as used by Mr. Moody includes the main track, branch lines and spurs and allows no additional mileage for second, third or fourth tracks or second main tracks).

Column two includes maintenance, transportation and general expense per mile. It represents the actual cost per mile of operating the railroad.

In column three, the net earnings per mile are arrived at by subtracting the total maintenance, transportation and general expense from the gross earnings. It represents the actual earnings of the railroad property per mile.

Column four is the total net income per mile. This must not be confused with the net earnings which are derived solely from the operation of the railroad. The total net income includes revenue from other sources, such as interest on bonds, and dividends from other corporations.

Column five is the fixed charges per mile. This includes such items as interest, taxes, rentals, etc. It is made up of that class of charges which are not included in the maintenance, transportation and general expense column.

Column six is the surplus over charges per mile. It is arrived at by deducting the fixed charges per mile, plus the maintenance, transportation and general expense charges from the gross earnings. It represents the net surplus of the corporation.

Column seven is the dividends per mile. This is reproduced here for the sake of comparison.

Column eight is the appropriation for improvements.

The last column represents the balance carried at the end of the year to the profit and loss accounts.

Part one is for 1913. Part two is the general average for the ten year period of the same railroads. Part three is a ten year average for similar properties.

One notes with interest that the gross earnings per mile of the Northern Pacific are the greatest of any of the roads under consideration. The large percentage of branch lines of the Great Northern undoubtedly accounts for the smaller gross earnings on this system but it can hardly be true of the Canadian Pacific, the Chicago and Northwestern and the Chicago, Burlington and Quincy.

The maintenance charge of the Northern Pacific is high as compared to the Great Northern but not as compared to the other roads under consideration. The net earnings of the Northern Pacific are greater than that of any other road in Table No. 6 and the Great Northern are greater than that of any other road except the Northern Pacific. That the North Dakota roads have a splendid earning power is evidenced by this table.

Again in the matter of total net income the Northern Pacific heads the list. The Great Northern is second and the other North Dakota roads are well up with the best property in the west. Again we must call attention to the fact that the percentage of branch lines of the Great Northern is very large as compared to the Northern Pacific but not as compared to the other roads under consideration, especially the Chicago

and Northwestern. The fixed charges of the Northern Pacific exceed those of any of the other roads under consideration. The fixed charges of the Great Northern for a ten year period are less than those of the Burlington. On the whole the North Dakota roads show a very high average of fixed charges.

The surplus over charges of the Northern Pacific are greater than those of any other road while the Great Northern is not a bad second. The Soo and Milwaukee average very well with the western roads.

The dividends paid by the Northern Pacific head the list with the Great Northern second and the Milwaukee third, with the Soo the lowest in the compilation.

In the matter of improvements the Northern Pacific averages with western roads. This is also true of the balance carried to the profit and loss account except in the case of the Northern Pacific which is very large.

Table No 6 as well as the tables which have preceded indicate that the North Dakota railroads are in a thriving condition, earning splendid dividends and in nowise burdened by taxation or regulation.

TABLE NO. 7

	Gross Earn- ings	Five % Tax on Gross Earn- ings	Net Earn- ings	Capit- alized at 6%	25% Assess- ment	3 1/4 % Tax	Average Tax per Mile Paid
N. P.	\$ 11,609.00	\$ 580.00	\$ 4,473.00	\$ 74,550.00	\$ 18,638.00	\$ 652.00	\$ 320.00
C. N.	10,238.00	512.00	4,272.00	71,200.00	17,800.00	622.00	322.00
Soo	7,192.00	360.00	3,114.00	52,403.00	13,100.00	458.00	324.00
Mil.	9,787.00	489.00	3,245.00	54,084.00	13,521.00	473.00	255.00

From the foregoing compilation from Moody's Analysis we have compiled table No. 7. Column One is the 1913 gross earnings for the Northern Pacific, Great Northern, Soo and Milwaukee Railroads.

Column Two is an application of a 5% gross earnings tax to the North Dakota railroads. By comparing column Two with the last column in the table we can easily see the difference between a 5% gross earnings tax with the gross earnings distributed on a trackage basis and the average actual tax per mile paid by the railroads in North Dakota.

Column Three is the net earnings from purely railroad operations.

Column Four is the capitalization of these net earnings at six per cent. It is customary to use the percentage in capitalization at which money can be secured to carry on business. North Dakota railroads have no difficulty in securing all the money they need at 4½%. Mr. Moody considers five per cent just and fair and we are inclined to think that he is right, with one cent added to cover taxation, we get the results set forth in Column Four.

In Column Five we had taken 25% of the capitalization of the net earnings of 6% as a basis for assessment. This Commission has arbitrarily fixed upon 25% as the ratio of assessed to true value for property in this state.

Column Six is a 3½% tax on the assessed value found in Column Five. While the average tax rate in North Dakota was 4.09 in 1912, it is unfair to apply this average to property so large a percentage of which lies in the country districts where the rate is low. A railroad corporation in North Dakota is somewhat analogous to farm property. While a mile or two of the trackage may lie within one of the incorporated cities or villages, it is not assessed for taxation any higher value per mile than in the country districts. The low rate in the country districts brings the average tax paid by railroads much below the average tax rate of the property of the state. While it actually is 3.76%, we selected 3.50% as the ratio in order to be on the conservative side.

The last column is the average tax per mile paid by the four railroads in North Dakota. A brief comparison between this and the proposed tax found in Column Six indicates how far the railroads in North Dakota are from paying a reasonable tax upon the 6% capitalization of their net earnings. A raise of 100% would not bring the Northern Pacific up to this point and it would take something like 80% to bring the Great Northern up to it and more than 50% to bring the Soo and Milwaukee up to it.

While the capitalization method of arriving at railroad values is undoubtedly the most equitable in the absence of actual physical value, there is much corroborative evidence which is invaluable. The Northern Pacific in 1913 had stock outstanding amounting to \$248,000,000 and a bonded debt of \$299,966,000, making a grand total capitalization of \$547,966,000 or \$87,620 per mile.

This includes the Northern Pacific's half of the bonds issued jointly by the Northern Pacific and the Great Northern to purchase the Burlington. On these bonds they pay 4% interest or \$4,249,764.90. The par value of the Burlington stock, which was bought with the proceeds of the joint bonds, and which is now deposited as collateral with them, was but \$53,-

806,750. A dividend of 8% is guaranteed on the par value of the Burlington stock which aggregates yearly \$4,304,540 or \$54,756 more than the interest paid on the bonds. The Northern Pacific contends that these bonds are not properly a portion of the capitalization of their road.

The total assets, according to the comparative balance sheet of the Northern Pacific for June 30, 1913, were \$658,811,819.31 or \$105,359 per mile.

The Great Northern had capital stock in 1913 outstanding to the amount of \$222,949,296 and bonded indebtedness aggregating \$293,444,409, making a grand total of \$516,393,705 or \$69,380 per mile.

The total assets, according to the comparative balance sheet of the Great Northern, on June 31, 1913, were \$621,126,764.45 or \$83,428 per mile.

The capital stock of the Soo in 1913 amounted to \$37,810,200 and the bonded indebtedness \$73,530,000, making a total capitalization of \$111,343,200 or \$38,118 per mile. The total assets, according to the comparative balance sheet of June 30, 1913 were \$143,927,264.17 or \$49,273 per mile.

The Chicago, Milwaukee & St. Paul had outstanding in 1913, capital stock amounting to \$232,623,100. The total bonded indebtedness was \$455,849,966, making a grand capitalization total of \$688,473,066 or \$73,452 per mile. The total assets, according to the comparative balance sheet of June 30, 1913, were \$755,647,623.22 or \$80,619 per mile.

RECAPITULATION:

FROM GENERAL BALANCE SHEETS, JUNE 30, 1913.

	Stocks & Bonds Per Mile of System	Assets of Road Per Mile
N. P.	\$ 87,620.00	\$ 105,359.00
G. N.	69,380.00	83,428.00
Soo	38,118.00	49,273.00
Mil.	73,452.00	80,619.00

PROPERTY INVESTMENT PER MILE COMPILED FROM COMPARATIVE GENERAL BALANCE SHEETS, JUNE 30, 1913.

N. P.	\$ 96,281.00	
G. N.	80,252.00	
Soo	40,145.00	
Mil.	57,551.00	

The above compilation from the comparative balance sheets of the various roads as of June 30, 1913, may be verified by the reports of the State Railroad Commission or from Moody's 1914 Analysis of Steam Railroads.

In 1913 the total valuation of the railroads in North Dakota for assessment purposes was \$45,099,505. Of this amount \$17,822,294 was assessed against the Great Northern; \$13,962,293 against the Northern Pacific;

\$10,233,635 against the Soo; \$2,595,875 against the Milwaukee. Dividing these several assessments by the mileage of the several roads we get the average assessed value per mile in the first column and in the second column the capitalization of the average net earnings per mile at 6% is reproduced.

N. P.....	\$ 9,609.00	\$ 74,550.00
G. N.....	9,835.00	71,200.00
Soo	8,252.00	52,400.00
Mil.	6,849.00	54,084.00

The stock argument that it costs more to build railroads in a mountainous country than in the level prairie of North Dakota is undoubtedly true. Fortunately our revenue laws say nothing about the first cost as the basis of taxation. The basis of taxation in this state is the actual cash value—what the ordinary man would pay for it who wanted the property to use for its ordinary use. Valuation is based very largely upon earning capacity. Will anyone contend that the states of Idaho and Washington furnish more business to the Great Northern and Northern Pacific than the State of North Dakota? The operating cost in North Dakota is low and every manufactured article, every consumptive commodity, is shipped into this state over the railroads and every pound of raw material that we place upon the markets of the world must be hauled out of the state by the railroads.

It is contended that the great cost of the large terminals increases the valuation per mile of the railroads in the state where such terminals are located. This cannot be true of Arizona. It is not true of dozens of states which tax the railroads much more heavily than they are taxed in North Dakota. Besides the value of the terminal is dependent upon the richness of the country through which the railroad passes—North Dakota is a great factor in making the terminals valuable of all roads operating in the state.

The argument is advanced by the Tax Commissioners of the railroad companies that all property is assessed relatively high in Washington and Idaho as compared with North Dakota; that the railroad companies in this state bear relatively quite as heavy a burden of taxation as other property.

We find that the average value of the railroads which operate through North Dakota in 1913 is approximately \$60,000 a mile, that is, reasonable returns are made upon that amount of capital per mile. The average assessed valuation of the railroads per mile of this state is \$3,929. This plainly indicates that the railroads are paying on 15% of their actual investment in railroad properties in North Dakota. The Tax Commission finds that the following property is assessed at the following ratio of their actual value:

Railroads	15%
Farm Lands.....	20%
Cattle	25%
Bank Stock.....	25%
Horses	26.5%
City Realty.....	30%
Hogs	30%
Sheep	37.2%

The above averages of assessed to actual value have been reached by careful comparison of data derived from different sources. The United States Census valuation of farm property; a careful study of assessment returns; market value; and in the case of farm lands, actual appraisements have been taken into consideration. The Tax Commission has used the appraisements from the land department where the county appraisers have fixed values for state loan purposes. We have also gathered a large number of actual transfers. The Commission believes that the above figures are not far from the ratio of assessed to actual value of the several kinds of property enumerated. It is clearly shown that the railroads are not bearing as large a burden of taxation as live stock and real estate when these ratios and the average rate of the state 4.26% is applied to an actual investment of \$1,000. If \$1,000 were to be invested in any of the classes of property above enumerated, cattle, horses, sheep, hogs, city realty, farm lands, and railroads, the taxes would vary as follows:

Railroads	6.39
Farm Lands.....	8.52
Cattle	10.65
Horses	1.29
Hogs	12.78
City Realty.....	12.78
Sheep	15.85

It is objected, however, by the railroads that all property in North Dakota is relatively low—that any other property of equal value would show the same disparity in taxation between North Dakota and the four western states. That this is not true, is indicated by the following compilation, where the tax on an ordinary horse three years old or over, is contrasted with the tax paid per mile by the Northern Pacific Railroad in North Dakota, Idaho and Washington.

	Horse, 3 yrs. old or over	Mile of N. P. Railroad
North Dakota.....	1.51	\$ 598.00
Idaho .....	.72	1,217.00
Washington	1.05	1,219.00

That the high valuation of the main line of railroads is not confined alone to the states of Idaho and Washington is shown by the following:

St. Louis & San Francisco in Oklahoma.....	\$ 42,820 per mile
Union Pacific in Nebraska.....	21,500 per mile

(Nebraska has one of the lowest tax burdens and lowest valuations of any state in the Union.)

Union, Pacific in Wyoming.....	\$ 50,000 per mile
Colorado & Wyoming in Colorado.....	21,914 per mile
Sante Fe in Arizona.....	60,000 per mile

Again it is contended by the railroads that increased wages, increased cost of building material, state and federal regulation of roads, compulsory safety appliances, etc., are so increasing the cost of railroading that a reasonable margin of profit is rapidly disappearing. A careful study of the reports of the railroads themselves scarcely bears out this contention.

In 1907 the chief engineer of the Northern Pacific testified in a rate hearing before the Interstate Commerce Commission that the cost of reconstructing the roadway of the Northern Pacific at that time would have been \$250,000,000 which included an item of \$20,000,000 for contingencies and \$23,000,000 for interest. He subtracted another item of \$6,000,000 for depreciation, leaving the reproduction cost at \$244,000,000. The reproduction of the equipment would have cost \$53,000,000 but again making another depreciation deduction, he testified it was fairly worth only \$45,000,000. This would give \$289,000,000 as the fair value of roadway and equipment estimated upon the basis of reproduction, March 1907. To this cost of construction, he added an item of \$107,000,000 for right of way and terminal grounds and still another item for coal properties of \$50,000,000, making a grand total of \$446,000,000 as the fair value of the property of the Northern Pacific Railway Company upon which it was entitled to earn a suitable return.

Upon the sworn statement of the chief engineer of the Northern Pacific Railway Company in 1907 the fair value per mile of main line, branch lines and spurs of the entire system was \$76,700.

The terminals were estimated to be worth \$75,000,000 or approximately \$12,000 a mile. Deducting the terminals, we arrive at the value per mile of \$64,000.

However, the Interstate Commerce Commission deducted the coal lands and made certain other reductions in the estimates of the engineer and arrived at a total value for the system as of June 30, 1907 of \$325,000,000 or \$56,000 per mile.

At the same time the Interstate Commerce Commission found the capitalization per mile of the main line, branch line and spur track of the Northern Pacific system at \$57,800 per mile.

We find that in 1907 the main line of the Northern Pacific was assessed in North Dakota at \$9,000 a mile and its branch lines at \$6,500 a mile, an average for the entire system of \$7,310 a mile or 13% of the actual reproduction value set upon the property by the Interstate Commerce Commission or 9½% of the reproduction value placed upon the system by the engineering department of the corporation. It is suggestive that the ratio of the assessed value to the actual reproduction value in 1907 does not differ materially from the assessed ratio to the actual value found by this Commission in 1914. It is probable that the assessed to the actual value of this railroad has not ranged very far from 12% for many years and it is to be seriously questioned whether it ever exceeded that amount.

At the same hearing the chief engineer of the Great Northern testified that a fair value for their property was \$415,000,000 including \$41,000,000 for equipment and \$87,000,000 for right of way. Again the reproduction value according to the sworn statement of the corporation's engineer in March, 1907 was \$62,500 a mile. In the judgment of the Interstate Commerce Commission this was \$10,000 a mile too high, leaving the actual cost of reproduction \$52,500. In 1907 the main line of the Great Northern was assessed in North Dakota at \$9,000 a mile and its branch lines at \$6,500 a mile; the average for the system being \$7,640. While the value per mile of the main lines and branch lines of both the Great Northern and the Northern Pacific were the same in 1907 the much greater ratio of the main lines to branch lines on the Great Northern was responsible for the higher average tax per mile on that system.

The Great Northern was actually assessed at 12% of their engineer's reproduction value and at 15% of the reproduction value fixed by the Interstate Commerce Commission. Here again we find about the same ratio of assessed to actual value as in 1914 and here again we find that the Great Northern is paying on a considerably higher relative assessed valuation than that of the Northern Pacific.

Investment experts generally agree that the better managed roads, such as operate through the State of North Dakota, were never more prosperous nor on a sounder financial basis, and never had a more prosperous year than that of 1913. The fact that the railroads have no sinking funds and make no provision against paying their bonded indebtedness makes the problem very simple so far as betterments go. When a road's experts have decided that a certain improvement would save 10% on its cost, they borrow the money at 4% and make the improvement; the larger engine, the straighter track, the small gradient, the smaller crew, the labor saving devices, have seemingly overcome the increase in wages and the constructive cost of railroads, due to supervision and changed economic conditions.

The fact that in 1913 the Soo earnings were 14.62% on its capital stock; the Northern Pacific 8.74% on its capital stock; the Great Northern 11.69% on its capital stock and the Milwaukee 15.6% on its preferred stock and 8.6% on its common stock is convincing evidence that whatever may be true of railroads elsewhere in the United States, those in North Dakota are amply able to bear their just share of the tax burden.

The following summary from the 1913 reports to the State Railroad Commission is further evidence that North Dakota roads are not in such a deplorable condition:

	Interest	Dividends	Building, etc. Surplus,
N. P.	\$11,102,065.00	\$17,356,220.00	\$ 4,203,510.00
G. N.	11,150,163.00	14,698,659.00	9,656,156.00
Soo	3,196,199.00	2,646,714.00	2,861,370.00
C. M. & St. P.	11,000,648.00	13,912,533.00	3,730,504.00
	\$36,449,073.00	\$48,594,126.00	\$20,451,540.00

Approximately 25% of the trackage of the Northern Pacific and the Great Northern and 40% of the Soo trackage lie in North Dakota. With this in mind, note that the interest paid by the four railroads for the fiscal year ending June 30, 1913 was nearly \$36,500,000; that the dividends declared were more than \$48,500,000 and that there was plowed back into the system through betterment appropriation, appropriations for new trackage and miscellaneous appropriations nearly \$23,000,000. In other words, interest, dividends, surplus and building operations aggregated \$106,999,241 for the year under consideration. With this sort of a financial showing, does not the poverty plea sound a little bit unreasonable? While the Great Northern has paid 7% dividends for the past 12 years, this does not represent the total earnings on their capital stock.

Below is a table showing the net revenue applicable as dividends on stock after deducting all prior charges from 1900 to 1913 inclusive.

Year	Northern Pacific	Great Northern
1900	3.14 per cent	9.40 per cent
1901	5.02 per cent	7.00 per cent
1902	5.51 per cent	10.40 per cent
1903	7.57 per cent	10.30 per cent
1904	7.89 per cent	9.90 per cent
1905	9.11 per cent	11.50 per cent
1906	10.60 per cent	10.30 per cent
1907	11.32 per cent	9.10 per cent
1908	10.04 per cent	6.16 per cent
1909	8.73 per cent	8.32 per cent
1910	8.99 per cent	8.47 per cent
1911	8.24 per cent	8.34 per cent
1912	7.93 per cent	10.31 per cent
*1913	8.93 per cent	11.62 per cent

*Estimated

After a careful consideration of all the available data, this Commission is of the opinion that the railroad assessment in this state in 1913 was too low. We have carefully considered stocks and bonds, physical value and capitalization and have carefully examined the reports of the railroad companies and are of the opinion that in order to place the railroads of this state upon a 25% basis they should be subjected to a raise of 40%. Our investigation revealed the fact that some of the roads were assessed relatively much higher than others and we believe that the following raise will work substantial justice as between the roads involved:

The Northern Pacific should be raised.....	57%
The Great Northern should be raised.....	47%
The Soo should be raised.....	28%, and
The Milwaukee should be raised.....	20%.

This would mean a probable increase in the assessed valuation of the roads in this state of more than \$18,000,000.

CHAPTER VIII.

ASSESSMENT AND TAXATION OF CERTAIN PUBLIC UTILITIES

Chapter 216 of the Session Laws of 1907 constitutes a complete scheme of taxation to be applied to express, freight line and equipment, telegraph and telephone companies. With respect to the taxation of a part of the properties included within the operation of this chapter the statute has proved wholly inefficient and to-day no tax whatever is levied and collected from the companies holding and operating such properties, though the properties themselves are subject to the taxing jurisdiction of the State of North Dakota. The class of property that this law fails to reach is that of:

"Any person or persons, joint stock association, company or corporation, whatever organized or incorporated, engaged in the business of operating cars which are not subject to assessment and taxation under the provisions of sections 1627, 1628, 1629 and 1630 of the Revised Codes of North Dakota for 1905, for the transportation of freight, whether such freight be owned by such company or any other person or company, over any railway line or lines in whole or in part within this state, such line or lines not being owned, leased or operated by such company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture or refrigerator cars or be known by some other name, * * * also cars of whatsoever kind or description to be used for the transportation of freight or for the transportation, accommodation, convenience, comfort, or safety of passengers, whether such cars be termed freight, sleeping, tourist, palace, parlor, chair or buffet cars, or be known by some other name."

Property of this character is now escaping taxation in North Dakota for the reason that the constitution, and the law passed in pursuance thereof, requires the distribution of the valuation upon the property so assessed to be spread over the entire mileage of the railroad over which the taxable equipment runs. A corporation may be subject to tax on but few cars worth approximately \$700 to \$1,000 each, yet the valuation of these cars is required by the statute to be spread over the entire mileage over which the cars travel. In many instances we would derive assessments of but a few cents in a given taxing district against one company. Spreading the valuation over the mileage of the railroad systems is so absurd a procedure

in the case of freight line and equipment companies, that as a matter of fact it was never done. For several years, however, a number of companies paid a small tax to the state upon assessments made by the state board of equalization. The tax was so negligible that the practice of assessing the companies has now practically ceased.

If Chapter 103 of the Session Laws of 1913 be adopted at the election in November, the constitution will be so amended as to permit a change in the method of taxing the property of the character under consideration, it will no longer be necessary to distribute the valuation over the entire mileage over which the property has been operated. The constitution will be so amended that property of this character may be dealt with as a class and a tax that will be uniform for the class may be applied. It will be possible to assess the property—the cars of the “X” corporation at \$10,000 and spread a state tax against this assessment at the average rate of tax prevailing in the state. To the extent that the state derives revenue from this class of property the state tax spread against local valuations will be diminished and in this way all taxing districts in the state will indirectly benefit.

CONCLUSION AND RECOMMENDATION.

It being wholly impractical to continue to tax the class of property under consideration under Chapter 216 of the Session Laws of 1907—in fact as applied to such property such law is already a dead letter—the Tax Commission recommends that the Chapter be so amended as to provide for the taxing of the properties above enumerated at the average rate of taxation prevailing in the state as determined by the last preceding abstracts of tax lists, and that such tax be a state tax and be collected in lieu of all other taxes on such property.

ASSESSMENT OF COAL AND MINERAL RESERVATIONS.

Chapters 214 and 215 of the Revised Codes of 1907 provide for a separate assessment of lignite coal and minerals underlying lands the ownership of which coal and minerals has been severed from the ownership of the over-lying strata. These provisions of law have not been productive of any revenue in the counties in which the properties subject thereto are situated. There are many thousands of acres of land where the ownership of the coal and minerals is severed from the ownership of the over-lying strata, yet we know of no instance where the owner of the coal and minerals pays taxes upon his rights, or to speak with legal accuracy, upon his real property. In some of the counties steps have been taken at various times to subject this class of property to taxation, yet their attempt has proved abortive, and the county has emerged from the difficulty with no revenue, but with bills of expense incident to the publication of delinquent tax lists and with charges against the county for the state taxes assessed against the valuation. Boards of county commissioners after their disagreeable experiences in their attempts to collect taxes from the coal and mineral reservations are not prone to experiment farther in the matter.

CHAPTER IX.

TAXATION OF THE CORPORATE EXCESS OF DOMESTIC CORPORATIONS

In its first report the Tax Commission called the attention of the Legislature to Section 1503 Revised Codes of 1905, which is the provision governing the assessment of the property of companies and associations. It was pointed out in that report that the section not only failed to accomplish the result that it was evidently designed to accomplish but that said section was unconstitutional as well. We shall not repeat the argument that were used in our report two years ago in proof of these contentions, but we would respectfully call the attention of the Legislature to the fact that a similar law which at one time prevailed in the State of Minnesota was there held to be unconstitutional (*State vs. Duluth Gas & Water Company*, 78, N. W. 1032) and was subsequently amended. A similar law was also held unconstitutional in Nebraska (*State ex rel Shriver et al vs. Karr*, 90 N. W. 298. In the above Minnesota case it was held that the statute in question provided the only method for the assessment of a corporate excess or franchise, and inasmuch as our law on this subject was taken directly from the Minnesota law, it would seem that we are hazarding the public welfare by continuing this invalid statute upon our statute books.

The fact that Section 1503, as it now stands, is a dead letter, becomes evident upon referring to the abstract of assessment of personal property in the Proceedings of the State Board of Equalization for any year. In the year 1913, for instance, under Item 21, headed "Bonds and Stocks," under which item the excess determined by applying Section 1503 is specifically directed to be placed, the assessment amounts to \$47,759 for the entire state. One county returning approximately one half of this amount. It is perhaps a fair inference that in the county referred to the assessment of bonds and stocks represents items other than corporate excess, or perhaps is an aggregate of amounts arbitrarily placed there. It cannot be doubted that the time is now ripe to make a suitable amendment to Section 1503 if we are to make any progress in the matter of subjecting intangible properties to a reasonable and uniform tax.

In view of this situation we believe that Section 1503 should be so amended as to lay down a correct rule for determining the value of the corporate franchise or corporate excess. We would respectfully call attention to the fact that the Legislature did so amend the law two years

ago, but that the amendment was vetoed after the adjournment of the Session. Following is Section 1503 of the Revised Codes of 1905:

"PROPERTY OF COMPANIES OR ASSOCIATIONS, HOW AND BY WHOM LISTED. The president, secretary or principal accounting officer of any company or association, whether incorporated or unincorporated, except banking corporations whose taxation is especially provided for in this article, shall make out and deliver to the assessor a sworn statement of the amount of its capital stock, setting forth particularly:

1. The name and location of the company and association.
2. The amount of capital stock authorized and the number of shares into which said capital stock is divided.
3. The amount of capital stock paid up.
4. The market value, or if they have not market value, then the actual value of the shares of the stock.
5. The total amount of all indebtedness except the indebtedness of current expenses, excluding from such expenses the amount paid for purchase or improvement of property.
6. The value of all real property, if any.
7. The value of its personal property.

The aggregate amount of the fifth, sixth and seventh items shall be deducted from the total amount of the fourth, and the remainder if any, shall be listed as 'bond or stocks' under subdivision 23 of Section 1496. The real and personal property of each company or association shall be listed and assessed the same as other real and personal property. In all cases of failure or refusal of any person, officer, company or association to make such return or statement, it shall be the duty of the assessor to make such return or statement from the best information he can obtain."

CONCLUSION AND RECOMMENDATION.

In order that the section may state the correct rule the first sentence of the last paragraph should be changed to read as follows:

"The aggregate amount of the sixth and seventh items shall be deducted from the total amount of the fourth and fifth items, and the remainder, if any, shall be listed as 'bonds or stocks' under subdivision 23 of Section 1496."

This will make the section workable and harmonious. It will then provide a rule of valuation that is now applied in a number of states, including Illinois, Rhode Island and California.

It should not be inferred that the corporate excess arrived at by the above method would be fairly taxed by taxing it as other property is taxed. This species of intangible property is not different in character from the other species of intangible property, the taxation of which is discussed elsewhere in this report. The Tax Commission believes that whatever provision is made for the taxing of other forms of intangible property should be made to include the corporate excess or franchise under the amended Section 1503.

CHAPTER X.

EXCISE TAXES ON FOREIGN CORPORATIONS

Investigation of the subject of license taxes for corporations develops the fact that North Dakota is one of the most lenient states in the Union in the matter of exacting license taxes of corporations desiring to do business in the state. Our law provides for the payment of an annual license fee of \$2.50 by corporations desiring to transact business within our borders. This cannot be said to be more than a nominal fee. It does not rise to the dignity of a tax. When one considers that there are less than three thousand corporations, both foreign and domestic, subject to the annual fee of \$2.50, it is readily seen that the annual license fee of corporations is not a substantial source of revenue. It is a substantial source of revenue in a great many states.

The question is of interest to us in North Dakota, not merely because it promises additional revenue, but because we are interested in distributing the tax burden more equitably. Under the provisions of Section 1503 R. C. 1905, elsewhere discussed in this report, we attempt to levy a tax against the intangible property of domestic corporations by making provision for an assessment of the corporate excess as 'bonds or stocks.' If no effect is made to collect an excise tax on the foreign corporations doing business within the state, we place domestic corporations at a disadvantage. If a domestic corporation may have a corporate excess taxable under the statute above referred to, we should attempt in some way to equalize the tax burden between domestic corporations and foreign corporations doing business within our borders. Indeed, special reasons exist for laying an excise tax against foreign corporations doing business in this state; frequently a large volume of business will be transacted within the state by such corporations, and they may have little or no real or personal property within the state subject to assessment under present laws. They are thus able to escape with the payment of the nominal annual report fee of \$2.50 in addition to the taxes assessed against such property as they may have within the state. Other states have dealt with this problem in various ways.

WISCONSIN: Wisconsin collects an income tax from foreign corporations, the amount of which is made to depend upon the volume of business transacted within the state and the income therefrom.

RHODE ISLAND: Rhode Island, under the tax act of 1912, collects a tax upon all corporate excess taxable within the state, of four mills on the dollar of assessed valuation, thus treating the corporate excess in

the same way as other forms of intangible property, such as moneys and credits, are treated. In the case of foreign corporations, the corporate excess is arrived at by an annual appraisal of the corporate stocks and bonds. This appraised value is then apportioned to Rhode Island under rules laid down by the Rhode Island Tax Commission. From the appraised value so apportioned to Rhode Island is subtracted the value of real estate and tangible personal property assessed in Rhode Island, and other deductions such as exempt securities. The remainder is the excess for taxation. That this is a fertile source of revenue in the little state of Rhode Island, is evidenced by the fact that in 1912, the first year of operation under the law, the revenue from this source amounted to \$542,701.22, and in 1913 the revenue was \$556,760.12. Those sections of the Rhode Island tax act of 1912 which provide for the taxing of the corporate excess of certain corporations, are quoted elsewhere in this report.

CALIFORNIA: A similar law is in force in California.

MASSACHUSETTS: The Massachusetts law on this subject provides a much simpler method of apportioning the taxable franchise to the state, but the method is arbitrary and does not purport to be based on any rule according to which the capital of the corporation is actually apportioned to the state, or engaged in business therein. The law requires the filing of an annual certificate of condition and at the time of the filing of the certificate the corporation is required to pay to the treasurer 'an excise tax assessed by the tax commissioner, of one-fiftieth of one per cent of the par value of the authorized capital stock, as stated in its annual certificate of condition.' The law under which this tax is assessed is elsewhere quoted in this report, as is likewise a recent decision of the Supreme Court of the United States, upholding the validity of the statute.

LOUISIANA: Another method of reaching and taxing foreign corporations doing business within the state, is that pursued in Louisiana, which may be termed a local business tax. The law is designed to localize for taxing purposes the business transacted within the state. This is done by provisions which localize credits and bills receivable. The Louisiana law, thus reversing the general doctrine that credits follow the domicile of the creditor, has stood the test in the courts and it is now established that credits belonging to a foreign corporation, and which are traceable to business done in the taxing state, are legally taxable in such state.

Gray on Limitations of Tax Power, paragraph 89;

Beale on Foreign Corporations, page 647;

State ex rel Yellow Pine Co. v. Barker, 23 App. Div. N. Y. 524. (affirmed 155 N. Y. 664);

New Orleans v. Stemple, 175 U. S. 316; ,

OREGON: Still another method employed to derive a tax from corporations in the form of a excise or franchise tax, is that employed in Oregon where, after the courts had determined that a tax graded according to the capital stock of the corporation was unconstitutional, the Legislature enacted a statute placing an annual license tax against all corporations, foreign and domestic, of \$100. It was officially estimated that by the close of the fiscal year, June 30, 1914, the revenue from this tax would be \$225,000 for the year.

CONCLUSIONS AND RECOMMENDATIONS:

The question now arises, which of these plans offers the best solution under conditions prevailing in North Dakota? It is the judgment of the Tax Commission that at this time the wise course would be to adopt a statute similar to that of Massachusetts. This statute has been several times interpreted by the Supreme Court of Massachusetts and has withstood the test of the Constitution of the United States. It can, therefore, be adopted with the interpretation placed upon it in the state of its origin, which would render it applicable to those corporations maintaining a place of business within the state for the transaction of local business, and the mere fact that at such place of business there was also transacted interstate business would not render the statute void under the Federal Constitution.

Attorney General v. Electric Storage Battery Company, 188 Massachusetts 239;

Baltic Mining Co. v. Commonwealth of Massachusetts, 207 Massachusetts 381;

The law would be easy to administer in as much as an official appraisal of stocks and bonds of the numerous corporations would not be required as is the case under the laws of Rhode Island and California. That a tax of one-fiftieth of one percent would, while reasonable, yield a substantial revenue, may be readily inferred from the fact that the foreign corporations licensed to do business in North Dakota have an aggregate capitalization approaching one billion dollars.

CHAPTER XI.

ASSESSMENT OF INTANGIBLE PROPERTY

In its first report, the Tax Commission showed that the personal property assessment decreased from year to year in proportion to the actual value of personal property within the state. It also showed that of all the forms of personal property escaping taxation the intangible forms escaped most readily. Heretofore we have been hampered in North Dakota by a constitutional provision requiring absolute uniformity in the assessment of all kinds of property. The experience of North Dakota under this constitutional provision has been the same as that of other states under similar provisions,—it has been found impossible to subject intangible property to an equitable tax under the iron-clad uniform rule. The only alternative has been to ignore altogether the law applicable to this kind of property. That we have done so in North Dakota is indicated by the fact that the assessment of moneys for the entire state in the year 1913 amounted to but \$228,768, six counties reporting no assessment whatever on this item, one county alone (Cass) reporting more than one-fourth of the entire amount. Under the item of credits other than those of banks, bankers, and brokers, there was reported for taxation in 1913 but \$434,633, nine counties reporting no assessment whatever, one county (Grand Forks) reporting more than one-fifth of this entire valuation. It cannot be doubted in the light of this showing that we have practically ceased to assess moneys and credits in North Dakota. The question that presents itself is what remedy shall be applied to bring about a fair, lawful assessment of moneys and credits.

In discussing the question of the remedy, it will be necessary to assume that the iron-clad rule of uniformity will have been altered in North Dakota by the time this report reaches the hands of the legislature. An amendment to the constitution authorizing the classification of property for purposes of taxation and requiring uniformity within the class throughout the territorial limits of the authority levying the tax, will be voted upon at the general election in November and there is every reason to believe that it will be adopted.

The Tax Commission believes that intangible property should be classified and taxed at a uniform rate throughout the state. Fortunately we are in a position to be guided in this matter by the experience of a number of states, among which might be mentioned Pennsylvania, West Virginia, New York, Maryland, Minnesota, Iowa, Washington and California. These states have been successful in classifying intangible property and reap-

ing a tax from this source larger in amount than under the old rule of uniformity and at the same time distributing the burden more broadly and equitably and without inflicting hardship. Owing to the ease with which property of the character under consideration may be moved from place to place and may consequently escape and unjust burden, it would not be wise to experiment when we have such an abundance of experience in our sister states to guide us. In those states which have most successfully dealt with the question of the taxing of intangible property legislation has been exacted declaring specifically the character and kinds of property to be embraced within it. This is required to be returned at its full value and a low rate,—usually from three to five mills on a dollar—is imposed upon it. In some of the states it has been found advisable to impose registration taxes upon certain classes of credits (mortgages) in lieu of all other taxes and the rate of registration tax is not necessarily the same as the rate applied to other forms of credits.

The subject of the taxation of mortgages is in itself one of much importance in North Dakota. The present laws of North Dakota require mortgages to be returned at full value and taxed at the local rates. That these laws are not enforced is evident from the figures quoted in the first paragraph of this chapter. Any attempt to enforce the laws with respect to the taxation of mortgages would affect the state so adversely in the matter of securing outside capital that, it is universally conceded, our present laws should not be enforced. It would be as well to advocate anarchy as to advocate the continuance of our present system of credit taxation.

The incidence of a tax on mortgages is not always kept in mind. Notwithstanding the universal experience that a tax on the mortgage falls on the borrower we are met with the occasional inquiry "Why do you not tax mortgages and thus make the money lenders pay their share of the burden of government?" The answer is that every attempt to enforce the ad valorem tax on mortgages has led immediately to the shifting of the tax onto the borrower rather than the lender, and so long as the income law remains unchanged it may well be anticipated that the experience would be repeated in North Dakota. In our sister state of Minnesota, when the first attempt was made at classification a registration tax of three mills on the dollar was placed on mortgages, this tax to be in lieu of all other taxes. Experience soon demonstrated that the borrower who already paid a tax on the mortgaged property at a valuation not reduced by the mortgage was compelled to pay the tax on the mortgage in addition to the current rate of interest. A subsequent legislature in the light of this experience amended the registration tax law so as to cut down the tax until it now stands at one and one-half mills on the amount of the mortgage. This is a light tax and it has the merit of freeing the credit to which it is applied of any further obligation, thus giving to both the borrower and the lender a degree of assurance that they cannot have under the present laws of North Dakota. At the same time the property which is security for the mortgage is bearing its full share of the tax burden. The Tax Commission recommends a mortgage registration tax law for the State of North Dakota similar to the one existing in Minnesota.

As to the other forms of credits and money, the Tax Commission recom-

mends that a law be passed requiring a return of all forms of moneys and credits aside from those embraced in the class covered by the mortgage registration law and that a uniform rate of at least three mills on the dollar be applied to this class of property. For the guidance of the Legislature we set forth in another part of this report the Minnesota Law governing the taxation of moneys and credits. This law, we believe, is the most successful law in operation today.

CHAPTER XII.

CLASSIFICATION

In several places in this report we have called to the attention of the Legislature, defects in our revenue system which the Legislature will be free to remedy upon the adoption, in November, of the Classification Amendment to the Constitution. It is not the purpose of the Tax Commission to set forth any comprehensive scheme of classification. It is thought that the better course is to make such changes only as experience has demonstrated the need of. It might be well to suggest, however, that this amendment to the Constitution opens the way to the legalization of much of our practice in taxation that is founded upon sound economic theory.

In the first report of the Tax Commission, the opinion was expressed that the Legislature could provide for the assessment of property upon any desired percentage basis and we cannot too strongly urge now legislation that will promise to make our tax law and our taxation practice to conform, one to the other. If it is desired to legalize the present method of assessing property on a percentage basis, the tax commission is prepared to submit data to the Legislature tending to show upon what percentages various classes of property are assessed.

We would further call attention to the fact that much progress is being made in the Canadian provinces and in some of our Eastern States, notably Pennsylvania and New York, in the direction of favoring improvements, as against land values. It is a notable fact that in North Dakota it has been the practice to favor improvement in making the assessment, and the Tax Commission is of the opinion that this conforms to sound economic doctrine; that it is not only good economics but good public policy as well. Elsewhere in this report will be found the complete Classification Statute passed in Minnesota at the last session of the Legislature. This is not set forth as a model to be followed in North Dakota, but rather to illustrate the possibility of classification on a large scale.

CONCLUSION AND RECOMMENDATION:

The conclusion of the Tax Commission is that, now that it becomes possible to legalize a taxation practice in North Dakota, radical changes, should not be made on a large scale, but that changes should be made as necessity arises, and that in the meantime the Legislature should enact legislation that will make possible an assessment in conformity to law.

CHAPTER XIII.

TAX COMMISSIONS

About twenty-seven of the States have permanent tax commissions, or a tax commissioner, with larger powers than the powers of equalization and assessment. These tax commissioners, in most of the States, value and assess certain classes of corporate property and exercise considerable powers of supervision over local assessors, and in some of the States have the power of equalizing local valuations.

"Massachusetts, Connecticut, Vermont and Maryland have each had a tax commissioner for a number of years. In 1904 West Virginia, and in 1909 Wyoming, created the office of State Tax commissioner. Boards of tax commissioners have been created in Indiana (1891), New York (1896), Michigan and Wisconsin (1899), New Jersey and Washington (1905), Minnesota, Kansas and Alabama (1907), Arkansas and Oregon (1909), Ohio (1910)," and Arizona, Colorado, Florida, Georgia, Idaho, Montana, New Hampshire, North Carolina, North Dakota, Rhode Island, South Dakota and Virginia have within the last few years established permanent tax commissions or tax commissioners. The boards of tax commissioners in the various states are in most instances composed of three members, each receiving an annual salary of from \$2500 to \$6000. It appears from a study of the conditions in the various States that in the States where permanent tax commissions have been established there has been a marked improvement in the administration of the tax laws.

ALABAMA

The State Tax Commission of Alabama consists of three members, appointed by the Governor to serve four years, subject to removal without cause at any time.

The commission exercises general and complete supervision over the assessment and collection of taxes and the enforcement of the tax laws, and over the several county taxing officers, collectors and county commissioners.

The commission is required to assess the gross receipts license tax levied against freight line companies and to determine and apportion to the various counties the value of the intangible property of express, car, telegraph, telephone, gas, electric and other public utility companies.

The commission meets at the county seat of each county to revise, reassess and assess property. County boards of revenue and county commissioners are required to meet with the tax commission to advise as to

local conditions concerning taxable values in the county, but have no vote in the determination of values. The Commission has the power to appoint a county tax commissioner for each county, whose duty it is to look after taxation and to report and meet with the State tax commission. His remuneration comes from a 10 per cent fee for all delinquent, unrendered and back taxes which he puts on the rolls.

Railroads and telegraph companies are assessed by the State Board of assessment, consisting of the Governor, Secretary of State, Auditor, and Treasurer of the State. The Attorney General is required to attend the board meetings and in case the board is equally divided on any proposition he decides the question.

ARIZONA:

The State Tax Commission is composed of three members, elected for six years. The commission has and exercises general supervision of the system of taxation throughout the State. It assesses railroad, telegraph, telephone, express, sleeping car and mining companies, and certifies the assessments to the counties.

The State Board of Equalization, of which the three tax commissioners are members and constitute a majority, has the following powers and duties: To assess the property of railroads, telegraph and telephone companies; to equalize assessments among the counties, but not to diminish the aggregate valuation of the counties; and to fix the rates of taxes for State purposes to be levied and collected in each county.

ARKANSAS:

The State Tax Commission consists of three members, whose term of office is six years, the term of one member expiring every two years. The State tax commission appoints county boards of equalization. The commission assesses the property of railroad, express, telephone, telegraph, sleeping car and pipe line companies. All other property is assessed by county assessors.

The tax commission is also constituted a State Board of equalization, and in that capacity has power to equalize taxes between taxing districts, counties, cities and towns, by raising or reducing by a given per cent the aggregate valuation of all real property or of any class of personal property in a given district. It can not equalize values as between individuals.

COLORADO:

The Colorado Tax Commission consists of three members appointed by the Governor and Treasurer, to serve six years.

The commission has general supervision over the administration and enforcement of all laws for the assessment, levying and collection of taxes, and acts as a board of equalization, with power to reappraise any property for assessment. The commission also makes original assessments upon express, telephone, telegraph, sleeping car, car line, and railroad companies and all public utilities having a continuity of business in two or more counties.

CONNECTICUT:

The Tax Commissioner is appointed by the Governor, with the consent of the Senate, to serve for four years, unless sooner removed for cause by the Governor. The tax commissioner is required to visit the different taxing districts in the State and to inquire into the manner in which the laws relating to listing and assessing property are executed. He is also a member of the board of equalization, which has charge of the taxation of railroad, telegraph, telephone and express companies and savings banks. The treasurer, Comptroller and Tax Commissioner constitute a State board of equalization, whose duty it is to assess public utility corporations and to equalize and adjust the different assessment lists in the State. Local assessors are elected in each town, and all persons liable to pay taxes are required to bring in written or printed lists of the taxable property belonging to them on the first day of October in that year. All property is required to be taxed at its fair market value.

GEORGIA:

Georgia has a State Tax Commissioner, who is appointed by the Governor, with the approval of the Senate, and serves six years.

The tax commissioner has the authority to raise or lower the county valuation on any class of property in order to equalize the tax valuations of the several counties. If the county board of tax assessors, which is composed of three members appointed by the board of county commissioners for six years in each county, are dissatisfied with the action of the State Tax Commissioner in raising or lowering their valuations, they can demand arbitration, and, in such cases one arbitrator is selected by the county board of tax assessors, one by the tax commissioner, and the third by the two arbitrators first selected, whose decision shall be final. No person who pays taxes in the county affected by the arbitration is eligible to serve as an arbitrator.

IDAHO:

In 1913 the Idaho Tax Commission was created, consisting of the members of the Public Utilities Commission, who, by said act, are ex-officio tax commissioners.

The commission is empowered to supervise the administration of all laws relating to the assessment of property and the collection and distribution of taxes; to oversee all boards of assessment, local boards of equalization, and all officers upon whom any duties devolve under the revenue laws of the State. The commission is required to visit the several counties and to investigate all matters relating to the revenue laws and is empowered to require any officer upon whom any duties devolve under the revenue laws of the State to appear before the commission, or any member thereof, to be examined under oath touching the administration of the revenue laws of the State; and has general authority to examine books, accounts, documents, etc., to determine the value of any property of any person or corporation in the State for the purpose of obtain-

ing any information concerning the enforcement of existing laws or as a basis for recommendations for additional or amendatory laws relating to revenue, and to furnish to the State Board of Equalization any information and data in the possession of the commission relating to the value of property which under the provisions of law is to be assessed exclusively by the State Board of Equalization.

INDIANA:

The State Board of Tax Commissioners consists of three members, appointed by the Governor for a term of four years.

The commission has the power to assess all public service corporations, and it is their duty to do so. The commission also acts as a board of equalization as between the counties, and may act on the valuation of an individual's property if an appeal is taken from the county board of review.

One county assessor in each county is elected for four years, whose duty it is to assess all property except that of public service corporations.

KANSAS:

Kansas has a Tax Commission consisting of three members, appointed by the Governor with the approval of the Senate, to serve four years. The commission has general supervision and direction of the county assessors in the performance of their duties, and acts as a board of railroad assessors and as a State Board of Equalization, with power to equalize and adjust taxation as between counties, persons, firms or corporations. County assessors are elected for two years, subject to suspension by the county commissioners or removal by the Tax Commission, and it is the official duty of the county assessors to discover and assess all property at its full cash value.

KENTUCKY.

The state of Kentucky has a tax commission of five members, each of the members of which must be persons familiar with revenue and taxation and the laws relating thereto. The commission is authorized and empowered to investigate the sources of revenue and its requirements, to investigate the laws of other states, and to employ experts and stenographers, and to report to the governor.

MAINE:

The Board of State Assessors consists of three members, appointed by the Governor with the advice and consent of the council, for a term of six years, one member being appointed every two years. The board acts as a State Board of Equalization and is charged with the duty of equalizing the State and county taxes of the several towns, etc., and has and exercises general supervision over the administration of the assessment and taxation laws of the State and over all local assessors. One or more members of the board shall visit officially every county in the State at least

once in every year. The board also assesses the annual franchise tax upon domestic corporations, determines the amount of the annual excise tax against railroad, street railway, car, telegraph, telephone and express companies, and assesses the tax against certain insurance companies, banks and banking corporations, and certifies to the Secretary of State the amount of the assessed valuation for each town, for each county, and for the entire State as fixed by the board, which valuations become the basis for State and county taxes. Town assessors are required to secure lists of all property and to appear with same before the State Board of Assessors at the county session.

MARYLAND:

The Governor, by and with the advice and consent of the Senate, appoints two assessors at large, and the county commissioner appoints one assessor for each assessment district. The State and counties are divided into convenient districts. A State Tax Commission is appointed by the Governor, Comptroller and Treasurer for a term of four years. The State Tax Commissioner shall furnish blanks, etc., to the district assessors. The taxable property owners are required to report in writing to the district assessors, giving a list of all property. The county commissioners constitute a board of review. It is the duty of the State Tax Commissioner to supervise strictly the conduct and proceedings of the assessors, boards of review and clerks, and to report any of them to the Governor for neglect of duty or incompetency. The State Tax Commissioner has no power to equalize values. The only equalization is that done by the county boards of review.

The Tax Commissioner is required to assess for State purposes the shares of all State or national banks and of all other corporations whose shares are taxable under the laws of the State, and to certify the valuations thereof to the Comptroller to determine the gross receipts tax due from railroad, telegraph, cable, express, transportation, oil or pipe line, title insurance, electric light, electric construction, telephone, car, safe deposit, trust, guaranty and fidelity companies, and certify the same to the Comptroller; to levy the State taxes on the securities and investments of fidelity, guaranty and trust companies.

MASSACHUSETTS:

The State Tax Commissioner is appointed by the Governor, upon the approval of the Council, to serve for three years. He is also the Commissioner of Corporations, and may, with the advice and consent of the Council, appoint a deputy commissioner.

The Tax Commissioner is required to report annually to the Legislature on equalization and apportionment of State and county taxes in cities and towns, and also administers the State Corporation taxes. He appoints three supervisors to aid local assessors in ascertaining values. He has authority to recommend to the local board of assessors a revision of valuations, and if such recommendation is accepted and adopted by the local board the new assessment becomes operative. In other words he has advisory powers only, as to valuations.

MICHIGAN:

The Board of State Tax Commissioners consist of three members appointed by the Governor and Senate for a term of six years. This board assesses the value of the property of railroads, express companies, and various other corporations, and determines the average rate of taxation throughout the State which is levied against the valuations of these corporations. The Board of Tax Commissioners also exercises supervision over the local assessing officers, and the law requires that at least one member of the board shall visit each county once in each year to hear complaints and collect information concerning assessments.

The State Board of Equalization consists of the Lieutenant Governor, Auditor General, Secretary of State, State Treasurer, and Commissioner of the Land Office. It meets once in five years to equalize the assessed values as between counties. The Board of Tax Commissioners is required to meet with the State Board of Equalization and to present to said board all information that may assist the said Board of Equalization in the performance of the duties imposed upon it by law.

MINNESOTA:

The State Tax Commission consists of three members appointed by the Governor for a term of six years.

The commission is required to determine the amount due from corporations paying taxes on gross earnings, to-wit, railroad, freight line, telephone and express companies, and to value the property of telegraph and sleeping car companies.

It is the duty of the Commission to confer with, advise and give instructions to local assessors as to their duties, and to call meetings of local assessors to be held at the county seat of each county for the purpose of receiving necessary instructions from the commission as to the laws governing the assessment and taxation of all classes of property. One member of the commission shall visit every county in the State at least once in two years and inquire into the methods of assessment and taxation. The commission has authority to order a re-assessment of all real and personal property in any district when in the judgment of said commission such re-assessment is advisable or necessary, to the end that property shall be assessed in compliance with the law. Said commission also shall have the power of equalizing town and county assessments.

MONTANA:

A State Tax Commission was recently created in this State, consisting of the Governor, Secretary of State, State Treasurer, Attorney General and State Auditor, and a Tax Commissioner who is appointed by the Governor for six years.

The Tax Commission exercises general supervision over the system of taxation and collection of taxes throughout the State, appraises the property of all railroad companies, sleeping car companies, electric and street railway companies, express, telegraph, telephone, refrigerator car, oil and

tank line companies, heat, light, power, water, gas and electric companies, and all inter-county corporations, and apportions to the several counties for purposes of assessment and taxation the property subject to taxation as by said commission appraised.

The State Tax Commission each year designates and appoints three citizens of each county as a county board of appraisers, one of whom must be a farmer and one a merchant. The Tax Commission is an ex-officio member of said boards of county appraisers, and it is the duty of the county assessor to assess all property at the valuation placed upon same by the boards of county appraisers.

NEW HAMPSHIRE:

New Hampshire has a State Tax Commission consisting of three persons, appointed by the Supreme Court and commissioned by the Governor to serve for six years.

The commission has general supervisory power over the local assessors, values the property of all railroad, express, telegraph, and telephone companies, and every parlor car, sleeping car, or dining car corporation or company and any car company, and assesses the taxes thereon, and every third year the State Tax Commission equalizes the valuation of property in the towns and cities.

NEW JERSEY:

The Board of Equalization of Taxes, established in 1905, and created for the equalization, revision, review and enforcement of taxation, consists of five members, appointed by the Governor and Senate, for a term of five years.

This board is authorized to investigate complaints of unequal valuation and the methods of local assessors, to review and correct the action of local assessors, and may increase or decrease the valuation of property in any taxing district, and in certain cases it may direct the assessor to make a re-assessment.

NEW YORK:

The State Board of Tax Commissioners consists of three members, appointed by the Governor with the approval of the Senate.

The board is charged with the duty of investigating the methods of assessment within the State, furnishing information to the various assessors, and of visiting officially every county at least once in every year. The State Board of Tax Commissioners, together with the Commissioner of the Land Office, constitute the State Board of Equalization. This board may examine and revise the valuation of real and personal property as returned by the several counties. It may increase or decrease the aggregate valuation of real property in any county so as to make it uniform throughout the State, but not below the minimum aggregate as returned by the assessors. Each tax district has an assessor, and towns having a population of more than 10,000 may have separate boards of assessors. After the assessment rolls are completed, all the assessors of the county

meet as a board of supervisors, to hear complaints and to equalize property. From their action an appeal lies to the State Board of Equalization. After adjustment and revision, the assessors send in their returns to the Tax Commissioners.

NORTH CAROLINA

North Carolina has a corporation commission consisting of three members, elected to serve for six years; and said commission also constitutes a Board of State Tax Commissioners. Said board has the power and authority, and it is its duty as a board of tax commissioners to have general supervision of the system of taxation throughout the State and to have and exercise general supervision over the administration of all assessment and tax laws, and over all county, town and city assessors and boards of equalization. Said board also acts as a State Board of Equalization, with power to equalize and correct any tax lists as between counties.

The board of county commissioners appoints three assessors in each county, whose duty it is to list and assess the value of all property in the county according to the instructions sent to assessors by the Board of State Tax Commissioners. Appeal from any individual assessment lies to the board of county commissioners.

NORTH DAKOTA:

The State Tax Commission is composed of three members, appointed by the Governor and Senate, to serve for a term of six years.

The commission exercises general supervision over the administration of the assessment and tax laws of the State, and is required to visit counties and investigate and report on the execution of the tax laws. It is the duty of the commission to assess light, heat and power companies and to review the assessments made by the different assessors and as equalized by the county boards of equalization, and it has the power to order reassessment of property where the assessments seem grossly unjust.

OHIO:

The Tax Commission consists of three members, appointed by the Governor and confirmed by the Senate, not more than two commissioners to be of the same political party.

The Tax Commission assesses the property of all express, telephone, telegraph, sleepingcar, freight line, equipment, electric light, gas, natural gas, pipe line, waterworks, messenger signal, union depot, water transportation, heating and cooling companies, and street railroad, steam railroad, suburban and interurban railroad companies, and determines the amount of the gross receipts or gross earnings of such companies as are required to pay an excise tax upon their gross receipts or gross earnings, and the proportion of the capital stock represented in Ohio of sleeping car, freight line and equipment companies. It possesses the power to

remit taxes illegally assessed, and makes a quadriennial appraisement of property, and in such work has the powers of a State board of equalization for real property.

OREGON:

The Board of State Tax Commissioners is composed of two tax commissioners, the Governor, Secretary of State, and State Treasurer. The tax commissioners are appointed by the Governor, Secretary of State and State Treasurer for a term of four years.

The Board of State Tax Commissioners assesses all public service and public utility corporations. This board has general supervision of the system of taxation and collection of public taxes, with power to equalize assessments as between counties but not as between individuals.

It is the duty of the county commissioners to value and assess all property other than that assessed by the Board of State Tax Commissioners at its fair cash value. The county board of equalization may hear appeals, adjust and equalize taxes. This board is composed of the county judge, county clerk, and assessor. Appeal on individual assessments may be taken from this board to the circuit court of the county.

RHODE ISLAND:

The Board of Tax Commissioners consists of three members, who shall not all be of the same political party, appointed by the Governor with the approval of the Senate, to serve for six years, and each commissioner may be removed by the Governor for cause.

Said board has general charge of and control over the assessment of taxes payable directly to the State Treasurer, to-wit, assessments on mercantile and miscellaneous corporations, bank shares, public service corporations, and oyster beds, and is required to visit towns and counties and inspect the work of local assessors, prepare and furnish blanks to be used throughout the state, and secure information from local assessors and other sources that will aid them in the performance of their duties.

Local taxes are assessed by town assessors for the purpose of raising a revenue to meet the expenses of the town voted on by the citizens in a town meeting.

No general ad valorem taxes are levied for the support of the State government.

SOUTH DAKOTA:

The South Dakota Tax Commission was created in 1913, and consists of three members.

Said commission has general supervision over the administration of the assessment and tax laws of the State, over town, county and city boards of review and equalization, and all other assessing officers in the performance of their duties, to the end that all assessments of property be made relatively just and equal at true value, in substantial compliance with the law; to confer with, advise and direct assessors, boards of review and county boards of assessment and equalization as to their duties under

the statutes of the state, and to that end call meetings of local assessors of each county to be held at the county seat of such county for the purpose of necessary instruction from the commission as to the law governing the assessment and taxation of all classes of property; to require town, city, village, county and other public officers to report information as to the assessment of property, collection of taxes, etc., and to require individuals, partnerships, companies, associations and corporations to furnish information concerning their capital, bonded or other debts, current assets and liabilities, value of property, earnings, operating and other expenses, taxes and all other facts which may be needful to enable the commission to ascertain the value and the relative burdens borne by all kinds of property in the State; to summon witnesses, to take depositions, to visit the counties in the State for the purpose of investigating the work and methods adopted by local assessors and county boards in the assessment, equalization and taxation of real and personal property; to order re-assessment of all real and personal property in any assessment district when in the judgment of said commission such re-assessment is advisable or necessary. Said commission assesses railroads, telegraph, telephone, express and sleeping car companies, and has the power to equalize the assessment of all property in the State between persons, firms or corporations in the same assessment district, between cities and townships of the same county, and between different counties in the State. Said commission also determines the rate of the State tax.

The county assessor assesses all property in the county other than that assessed by the tax commission.

VERMONT:

Vermont has a Commissioner of Taxes, appointed by the Governor. He is charged with the duty of calling the listers (tax assessors) together at stated times and instructing them touching their official duties and furnishing them printed instructions and directions relating thereto. Listers, when attending such meetings, receive their necessary expenses and a per diem compensation. So far as the equalization of assessment values is concerned, the Commissioner of Taxes does not appear to have any power other than advisory. Said commissioner administers the State taxes on corporations.

Vermont has had no direct State tax since 1902. The State receives substantially all taxes collected from transportation, telephone, telegraph, savings bank, trust, insurance and surety companies and the revenue collected under the inheritance tax law. Municipalities receive all taxes assessed on other property and persons.

WASHINGTON:

Washington has a State Board of Tax Commissioners, consisting of three members, appointed by the Governor with the advice and consent of the Senate, to serve four years.

The board exercises general supervision of the system of taxation

throughout the State and exercises supervision over assessors and county boards of equalization; confers with, advises and directs taxing officials and boards of the counties and assesses directly all public service corporations except telephone, electric light and power companies, which seem to be assessed locally. The State Auditor, Commissioner of Public Lands, and the State Board of Tax Commissioners constitute the State Board of Equalization, with power to equalize assessments as between individuals and counties.

The county assessor assesses all property other than that of public service corporations. The county commissioners, county assessor, and county treasurer form a county board of equalization with power to increase or decrease the assessment of property of an individual or the assessment of a class of property.

WEST VIRGINIA:

The State Tax Commissioner is appointed by the Governor, with the approval of the Senate, to serve six years. He is charged with the duty of seeing that all laws concerning the assessment and collection of taxes of the state, counties, districts, or municipalities are faithfully enforced, and is required to visit the counties and inspect the work of the assessing officials.

The board of Review and Equalization is appointed by the Board of Public Works, and consists of three voters, who shall hold office for six years. They have authority to review and equalize all assessments as they see fit.

Each county constitutes one assessment district and assessors are elected in the county for a term of four years. The assessors are required to call upon every taxpayer personally and obtain a full description of all property owned on the first day of January.

WISCONSIN:

Wisconsin has a Tax Commission, composed of three members, appointed by the Governor with the approval of the Senate, to serve for a term of eight years.

The Tax Commission has general supervision over the administration of the assessment and tax laws of the State and over the assessors and boards of counties, and must confer with, advise and direct county assessors, boards, etc., as to their duties under the statutes of the State.

Assessors are elected in divisions known as taxing districts and assess all property in their respective districts, and their rolls are certified to the county clerk, who certifies same to the Tax Commission, which sits as a State board of assessment and has the authority to order a re-assessment of any tax district when it deems this necessary.

The Tax Commission, as a State board of assessment, assesses the operating property of railroads, street railways, electric light, heat and power companies, express, telegraph and car companies, and superintends the assessment by local assessors of other public service corporations, and administers the 1911 income tax law.

WYOMING:

The Commissioner of Taxation is appointed by the Governor, with the advice and consent of the Senate, for a term of four years.

The Commissioner of Taxation exercises general supervision over the administration of all assessment and tax laws and over all county, town and city assessors and boards of equalization, and is required to confer with, advise and direct local taxing officials.

County tax assessors are elected for two years and are required to assess all property at full cash value. The county commissioners constitute a county board of equalization and have authority to equalize and correct assessments.

APPENDIX I.

MORTGAGE REGISTRY TAX LAW

An act to provide for the taxation of mortgages of real property.

.. Be it enacted by the legislature of the State of Minnesota:.....

§1. The words "real property," "real estate" and "land," as used in this act, in addition to the definitions thereof contained in the Revised Laws of 1905, shall include all property a conveyance whereof may be recorded or registered by a register of deeds under existing laws; and the word "mortgage", as so used shall mean any instrument creating or evidencing a lien of any kind on such property, given or taken as security for a debt, notwithstanding such debt may also be secured in part by a lien upon personality. An executory contract for the sale of land, under which the vendee is entitled to or does take possession thereof, shall be deemed for the purpose of this act, a mortgage of said land for the unpaid balance of the purchase price. No instrument relating to real estate shall be valid as security for any debt, unless the fact that it is so intended and the amount of such debt are expressed therein. But a mortgage given to correct a misdescription of the mortgaged property, or to include additional security for the same indebtedness, shall not be subject to the tax imposed by this act; nor shall a mortgage securing the same and other indebtedness, additional to that upon which such tax has been paid, be taxable hereunder, except for such added sum.

§2. A tax of 50 cents is hereby imposed upon each hundred dollars, or major fraction thereof, of the principal debt or obligation which is, or in any contingency may be, secured by any mortgage of real property situated within the State, which mortgage is recorded or registered on or after April 30, 1907; provided that if any such mortgage shall describe any real estate situate outside of this state, such tax shall be imposed upon such proportion of the whole debt secured thereby as the value of the real estate therein described situate in this state bears to the value of the whole of the real estate described therein, as such value shall be determined by the State Auditor upon application of the mortgagee."

This Section was amended in 1913, the amendment provides for rates of fifteen cents upon each hundred dollars where the mortgage runs for five years or less, and twenty-five cents for more than five years. Chap. 163 Session Laws 1913.

§3. All mortgages upon which such tax has been paid, with the debts or obligations secured thereby and the papers evidencing the same, shall be exempt from all other taxes, but nothing herein shall exempt such pro-

perty from the operation of the laws relating to the taxation of gifts and inheritances, or those governing the taxation of banks, savings bank or trust companies; provided, that this act shall not apply to mortgages taken in good faith by persons or corporations whose personal property is expressly exempted from taxation by law, or is taxed upon the basis of gross earnings, or other methods of commutation in lieu of all other taxes.

§4. If a mortgage is made to a mortgagee in trust, to secure the payment of bonds or other obligations to be issued thereafter, a statement may be incorporated therein of the amount of such obligations already issued or to be issued forthwith, and the tax to be paid on filing such mortgage for record or registration shall be computed upon the amount so stated. Such statements shall be binding and conclusive upon all persons claiming through or under the mortgage, and no such obligation issued in excess of the aggregate so fixed shall be valid for any purpose unless the additional tax thereon be paid and the receipt of the proper county treasurer therefor be endorsed thereon.

§5. The tax imposed by this act shall be paid to the treasurer of the county in which the mortgaged land or some part thereof be situated, at or before the time of filing the mortgage for record or registration. The treasurer shall endorse his receipt on the mortgage, countersigned by the county auditor, who shall charge the amount to the treasurer, and such receipt shall be recorded with the mortgage, and such receipt of the record thereof shall be conclusive proof that the tax has been paid to the amount therein stated, and shall authorize any register of deeds to record the mortgage. Its form in substance shall be "registration tax hereon ofdollars paid." If the mortgage be exempt from taxation the endorsement shall be, "exempt from registration tax," to be signed in either case by the treasurer as such, and in case of payment to be countersigned by the auditor. In case the treasurer shall be unable to determine whether a claim of exemption shall be allowed the tax shall be paid to the clerk of the district court of the county to abide the order of such court made upon motion of the county attorney, or of the claimant upon notice as required by the court. When any such mortgage covers real property situate in more than one county in the state the whole of such tax shall be paid to the county treasurer of the county where the mortgage is first presented for record or registration, and the payment shall be receipted and countersigned as above provided, and such tax shall be divided and paid over by the county treasurer receiving the same on or before the tenth day of each month after receipt thereof to the county or counties entitled thereto in the ratio which the assessed value of the real property covered by the mortgage in each county bears to the assessed value of all the property described in the mortgage. In making such division and payments the county treasurer shall send therewith a statement giving the description of the property described in the mortgage and the assessed value of the part thereof situate in each county. And for the purpose aforesaid the county treasurer of any county may require the county treasurer of any other county to certify to him the assessed valuation of any tract of land in any such mortgage.

§6. When any real estate situate in this state and described in any such mortgage is not taxed by direct tax upon the assessed valuation thereof, then the tax herein provided shall be paid to the State Treasurer and credited to the general revenue fund. The receipt thereof shall be endorsed upon the mortgage by the State Treasurer and countersigned by the State Auditor, who shall charge the treasurer therewith, and thereupon such mortgage shall be recorded or registered, as to such real estate in any office in this state, and thereupon such mortgage may be recorded or registered, but as to all real property described in any mortgage taxed upon an assessed valuation the registry tax shall be paid as provided in section 5 hereof.

§7. No such mortgage, no papers relating to its foreclosure, nor any assignment or satisfaction thereof shall be recorded or registered after April 30, 1907, unless such tax shall have been paid, nor shall any document, or any record thereof be received in evidence in any court, or have any validity as notice or otherwise.

§8. All mortgages of real estate prior to April 30, 1907, shall be taxable as provided by law under the provisions of law relating thereto prior to the enactment hereof; provided however, that the holder of such mortgage may pay to the treasurer of the proper county, or the State Treasurer, or both, the tax herein prescribed upon the amount of the debt secured by such mortgage at the time of such payment as stated by the affidavit of the owner of such mortgage, to be filed with the county treasurer, and have the treasurer's receipt countersigned by the auditor endorsed thereon. The register of deeds or Secretary of State, as the case may be, on presentation of such receipt, shall note on the margin of the mortgage record the date and amount of such payment. Thereafter such mortgage debt shall not be otherwise taxable.

§9. All taxes paid to the county treasurers under the provisions of this act shall be apportioned and distributed in the same manner as real estate taxes paid upon real estate described in the mortgage.

§10. This act shall take effect and be in force from and after April 30, 1907.

Approved April 23, 1907.

APPENDIX 2.

CHAPTER 285, LAWS OF MINNESOTA, 1911

An act establishing a uniform tax on certain classes of personal property.
Be it enacted by the Legislature of the State of Minnesota:

§1. "Money and Credits" as the same are defined in Section 798, "Revised Laws of 1905," are hereby exempted from taxation other than that imposed by this act and shall hereafter be subject to an annual tax of three mills on the dollar of the fair cash value thereof.

But nothing in this act shall apply to moneys or credits belonging to incorporated banks situated in this State, nor to any indebtedness on which tax is paid under chapter 328, General Laws of 1907.

§2. All "Money" and all "Credits," taxable under this act shall be listed in the manner provided in section 816, "Revised Laws of 1905," but such listing shall be upon a separate blank from that upon which other personal property is listed.

§3. Before making an assessment of "Money" and "Credits" under this act the assessor shall give reasonable notice to the inhabitants of his district in the manner prescribed in section 808, "Revised Laws of 1905". He shall require each individual, copartnership, company, association or corporation in his district to bring in before a date therein specified and not later than the first day of July a true list of all their "Monies" and "Credits" taxable under this act.

§4. The Minnesota Tax Commission shall annually prepare instructions for bringing in the lists required by the preceding section. They shall prepare and distribute through the county auditors to the assessors a form for the returns which the taxpayers are required to make by this act, and this form shall be printed on a separate sheet and shall be entirely distinct from the forms prepared for the returns of other classes of property. This form shall require the taxpayer to make a return of the total amount of his "Money" and "Credits" taxable under this act.

The Minnesota Tax Commission shall cause to be printed and shall furnish assessors blank lists for the return of property taxable under this act, and the assessor shall distribute a blank list to every person liable to taxation.

§5. The assessor shall in all cases require a person bringing in a list to make oath that it is as nearly correct as he is able to make it and this oath shall be attached to and be a part of such list.

Such list shall be open to the inspection of the assessor, county auditor, their deputies and clerks, the board of review, the board of equalization,

their clerks, the Minnesota Tax Commission and its assistants and clerks, but the details of the lists made by taxpayers shall be disclosed to no other person except by order of the court, and any assessor or other person who shall disclose such details shall be liable to a fine of not less than one hundred dollars nor more than five hundred dollars. The lists shall be delivered by the assessor to the county auditor and by him preserved.

§6. The assessors shall receive as true, except as to valuation the list brought in by each person, unless on being thereto required by the assessor he refuses to answer on oath all reasonable and necessary inquiries as to the nature and amount of his property taxable under the provisions of this act.

§7. The assessor shall ascertain as nearly as possible the particulars of the personal estate subject to taxation under this act of any person who has not brought in such list, and shall estimate its just value according to his best information and belief. He shall also add thereto fifty per cent. of the estimated value of such property as a penalty, and such estimate, with the penalty of fifty per cent. shall be entered in the valuation books and shall be conclusive upon any person who has not seasonably brought in a list of his estate unless he can show reasonable excuse for the omission.

§8. In making such estimate the assessor shall specify the amount of "Money" and "Credits" separately and shall enter the same upon the books furnished under the provisions of section 10 of this act. An error or overestimate, or either of them, shall not be taken into account in determining whether a person is entitled to abatement, but only the aggregate amount of such estimate.

§9. After property taxable under the provisions of this act has been legally assessed to any inhabitant of the State of Minnesota including any executor, administrator or trustee, an amount not less than that last assessed by the assessor of such district in respect of such property shall be deemed to be the sum assessable, until a true list of such property is brought in to the assessor in accordance with the provisions of section 3 of this act. When a person liable to be taxed for personal property included within the provisions of this act changes his domicile, the assessor of the district to which he removes shall assess him for an amount not less than that for which he was assessed in the district from which he removed, until he files the list required by section 3 of this act. The duties of assessors under this section shall be the same as prescribed in section 858, Revised Laws of 1905, and whoever neglects to perform any duty imposed upon him by this section shall be guilty of a misdemeanor.

§10. Property taxable under this act shall not be included in the valuation lists which assessors are required to make under the provisions of section 835, Revised Laws of 1905, but shall be listed in a separate book or in a supplement to the regular assessment book which the county auditor shall provide for each assessor on or before the first day of May each year.

This book or supplement shall show the total amount of "Money" and "Credits" assessed to each taxpayer under the provisions of this act, and shall not disclose further details of his assessment. It shall contain also

a summary showing the number of individuals, firms, associations, trustees, etc., assessed for such property and the total amount of "Money" and "Credits" taxable under the provisions of this act. When making the returns to the county auditor provided for by section 850, Revised Laws of 1905, the assessor shall file this valuation book, or supplement together with the summary of the same and the listing blanks filled out by each taxpayer assessed under the provisions of this act.

The county auditor, when compiling the returns required by section 862, Revised Laws of 1905, shall include, under a separate heading, the aggregate assessment in each district of property assessed under the provisions of this act.

§11. The assessment under this act shall be reviewed and equalized the same as the assessment of other personal property is reviewed and equalized.

§12. The county auditor of each county shall compute the taxes under this act each year against each individual, co-partnership, company, association or corporation and he may include such tax on the personal property tax list with the other personal property tax levied against such individual, co-partnership, company, association or corporation where assessment is made.

The tax levied under this act shall be collected by the county treasurer, or sheriff, the same as other personal property taxes are collected.

§13. All taxes paid to the county treasurer under the provisions of this act shall be apportioned, one-sixth to the revenue fund of the State of Minnesota, one-sixth to the county revenue fund, one-third to the city, village or town, and one-third to the school district in which the property is assessed.

§14. This act shall take effect and be in force from and after its passage.

APPENDIX 3.

An act to classify property for taxation purposes and to fix the per cent. of "full and true value" in which property in each class shall be assessed.

Be it Enacted by the Legislature of the State of Minnesota:

Section 1. Classification of real and personal property for taxation purposes.—All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for the purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of classes three (3) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, and all agricultural products, stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, and all unplatted real estate, except as provided by class one (1) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third ($33\frac{1}{3}$) per cent of the true and full value thereof.

Class 4. All property not included in the three preceding classes shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Section 2. All acts and parts of acts inconsistent herewith are hereby repealed.

Section 3. This act shall take effect and be in force from and after January 1st, 1914.

Approved April 24, 1913.

APPENDIX 4.

RHODE ISLAND TAX LAW OF 1912.

Pertaining to Taxation of Manufacturing, Mercantile and Miscellaneous Corporations.

Sec. 9. Every corporation, and joint stock company or association wherever incorporated, carrying on business for profit in this state, all hereinafter referred to under the term "corporation"—except trust companies, banks or savings banks existing under the laws of this state, or banking associations organized under the laws of the United States and located within this state, express corporations carrying on their business on steamboats, steam or electric railroads or street railways, corporations, the principal business of which is a steamboat or ferry-boat business as a common carrier, steam or electric railroad or street railway corporations, corporations operating as common carriers, dining, sleeping, chair or parlor cars, public service telegraph, cable or telephone corporations, corporations the principal business of which is manufacturing, selling and distributing to the public, illuminating or heating gas, water, or currents of electricity to be used for light, heat or motive power, and except as hereinafter in this act provided—in addition to taxes on its real estate and tangible personal property locally or otherwise assessed, shall pay an annual tax to the state upon the value of that portion of its intangible property hereinafter called its corporate excess and for the purpose of assisting in the determination of the amount of such tax shall, on or before the first day of March in each year return to the board of tax commissioners, under the oath of its treasurer or person performing the duties of treasurer, or of a duly authorized agent or officer, as of December thirty-first next proceeding, unless otherwise provided:

(1). The name and location within this state of such corporation; and if it have no location within this state, where such corporation is located.

(2). The amount of its capital stock authorized and the amount outstanding, with the number of shares of each, and if there are different classes of stock, the amounts and number of shares of each class.

(3). The average fair cash value of each class of its capital stock for the three years next prior to the first day of the next preceding January, or for such lesser time as such corporation has been carrying on its business:

Provided, that until the year 1915 such value shall be returned for one

year prior to the first day of, the next preceding January. A majority of the board of directors, or the president, chairman, treasurer, assistant treasurer or secretary, or any duly authorized agent or officer of such corporation, shall estimate and appraise the capital stock at its average fair cash value for such time. Such estimate shall be signed by the directors or officers or agent making it and shall be attached to the corporate return.

(4). The amount and value of its bonded indebtedness; and the amount and value of its indebtedness evidenced by debentures; and also the amount and value of its other indebtedness incurred for the acquisition of real estate, or of tangible personal property, and if at any time the board of tax commissioners believes that any other indebtedness is not bona fide but used as a cover for distribution of profits, the board may require the return of the several classes of indebtedness.

(5). The value in each city or town, as assessed for taxation at the next prior assessment, of its real estate and tangible personal property located in this state, including the value as fixed by the assessors of taxes in any city or town of any property exempt under any local exemption.

(6). The location and the fair cash value of the real estate and tangible personal property, if any, used in its business, and located outside this state, to the best knowledge and belief of the person making the return. And the return shall show whether the valuation returned is the value assessed for taxes in such other jurisdiction or is an estimated value.

(7). A list of the securities and other property and the value thereof owned by such corporation as its own property and not used in its business, or which is exempt from taxation by the laws of the United States or of this state and any other property which such corporation claims to be exempt from taxation in this state, with the reason for any such exemption or non-taxation. * * *

Sec. 12. Whenever the board of tax commissioners shall ascertain that any corporation subject to the state tax upon its corporate excess has failed to make the return required by section nine of this act, said board shall proceed to assess the tax from any information it can obtain for every prior year for which no return has been made, with interest as provided in the next preceding section from the time at which the tax would have been payable.

Sec. 13. The board of tax commissioners may at any time require further information from the officers and employees of any corporation which they may deem necessary to verify, explain, or correct any return made in accordance with Section 9 of this act. * * *

Sec. 14. * * * If the returns required to be made by section nine of this act be not made within the time therein fixed * * * the officer or agent neglecting or refusing to make the same shall be fined not exceeding five thousand dollars, nor less than five hundred dollars.

APPENDIX 5.

MASSACHUSETTS ACTS, 1909.—Chap. 490.—PART III.

TAXATION OF FOREIGN CORPORATIONS.

Section 54. Every foreign corporation shall annually, within thirty days after the date fixed for its annual meeting, or within thirty days after the final adjournment of said meeting, but not more than three months after the date so fixed for said meeting, prepare and file in the office of the secretary of the commonwealth, upon payment of the fee provided in section ninety-one of chapter four hundred and thirty-seven of the acts of the year nineteen hundred and three, a certificate signed and sworn to by its president, treasurer and by a majority of its board of directors, showing the amount of its authorized capital stock, and its assets and liabilities as of a date not more than ninety days prior to said annual meeting, in such form as is required of domestic business corporations under the provisions of section forty-five of said chapter, and the charge or charges if any, in the other particulars included in the certificate required by section sixty of said chapter, made since the filing of said certificate or of the last annual report.

Section 55. A certificate which is required to be filed by the preceding section shall be accompanied by a written statement under oath by an auditor, as provided in section forty-seven of chapter four hundred and thirty-seven of the acts of the year nineteen hundred and three, except that such auditor shall in all cases be chosen by the board of directors. Before it is filed it shall be submitted to the commissioner of corporations, who shall examine said certificate and shall as tax commissioner assess upon the corporation an excise tax in accordance with the provisions of the following section. If he finds that the certificate is in compliance with the requirements of the preceding section, he shall indorse his approval thereon; but no certificate shall be filed until he has endorsed his approval thereon; and until the excise tax required by the following section has been paid to the treasurer and receiver general.

Section 56. Every foreign corporation shall, in each year, at the time of filing its annual certificate of condition, pay to the treasurer and receiver general, for the use of the commonwealth, an excise tax to be assessed by the tax commissioner of one fiftieth of one per cent of the par value of its authorized capital stock as stated in its annual certificate of condition; but the amount of such excise tax shall not in any year exceed the sum of two thousand dollars.

APPENDIX 6.

BALTIC MINING COMPANY V. COMMONWEALTH OF MASSACHUSETTS.

S. S. WHITE DENTAL MANUFACTURING COMPANY V. COMMONWEALTH OF MASSACHUSETTS.

231 U. S. 69

Error to the supreme judicial court of the state of Massachusetts.

The facts, which involve the validity under the commerce, due process and equal protection clauses of the Federal Constitution of an act of the Commonwealth of Massachusetts imposing a tax on foreign corporations within the Commonwealth, are stated in the opinion.

Mr. Justice Day delivered the opinion of the court.

These cases present the question of the constitutional validity of an act of the Commonwealth of Massachusetts (St. 1909, c. 490, Part III, s. 54 et seq.), undertaking to impose a tax on foreign corporations within the Commonwealth. While the cases are not in all respects parallel they were argued together and present the same questions, and we shall accordingly dispose of them as one.

The cases were heard upon agreed statements of facts, which show:

The Baltic Mining Company, a Michigan corporation, organized for the purpose of mining, producing and selling copper, with a total authorized capital stock of \$2,500,000, consisting of 100,000 shares of the par value of \$25 each, all of which have been issued and are outstanding, \$18 having been paid on each share, owns a copper mine with equipment in Michigan and has its principal place of business in that state. It has an office in the City of Boston, for the use of its president and treasurer, residing in Boston, for the general financial management and direction of its affairs and for the meetings of its board of directors and the transfer of its stock. The Copper Range Consolidated Company, a New Jersey corporation owns and holds 99,659 shares of its stock, and also has an office and place of business in Boston. The Baltic Mining Company was admitted to do business in Massachusetts and complied with the foreign corporation laws of that state. Its total property and assets amount to \$10,776,000, but none of the property is in Massachusetts except the current bank deposits and a certificate for \$80,000 of its stock in another Michigan corporation. It is engaged in the mining and refining of copper in Michigan, which is sold for delivery in the several States of the United States and in foreign countries. The United Metals Selling Company, a New Jersey Corpora-

tion, with its principal office in New York City and with no office in Massachusetts, has the exclusive agency for marketing the Baltic Mining Company's copper, it makes no sales directly itself. Considerable quantities of the copper are sold for delivery in Massachusetts, as well as in other states, and transported from Michigan smelter to the purchaser. In exceptional instances sales are made in Massachusetts for delivery there, but this is out of the usual course of business, not more than five per cent. of the total sales being made, the larger part being regularly consummated in New York City. The petition was brought to recover an excise tax of \$500 imposed by the Commonwealth, pursuant to Sec. 56 of the act, and paid by the Company, and was dismissed by the Supreme Judicial Court of Massachusetts. 207 Massachusetts, 381.

The S. S. White Dental Manufacturing Company is a Pennsylvania corporation, engaged in manufacturing and buying and selling artificial teeth and dental supplies, with an authorized capital stock of \$1000,000 and with its principal office in Philadelphia. Its assets aggregate \$5,711,718.29. It has a usual place of business in Boston consisting of large salesrooms, stockrooms, offices and storerooms, occupied under lease, where it keeps a large supply of goods displayed for sale and in stock. Books are kept here, a New England sales agent is in charge, and fifty-four persons are employed, twelve being salesmen who travel through the New England states, except Connecticut and the maritime provinces; but no manufacturing is done in Massachusetts. It sells goods over the counter from its Boston store and also for delivery in Massachusetts by messenger, mail and express, fifty per cent. of the sales made at the store being to persons residing in Massachusetts and fifty per cent. for delivery to persons residing outside of the state. Goods sold from the Boston stock for delivery other than over the counter or by mail or messenger are billed from the Boston salesrooms directly to the purchaser as consignee from the Company as consignor. Orders are also accepted at the Boston salesrooms for delivery from the New York and Pennsylvania factories, such orders being sent to the principal office in Pennsylvania and filled either in New York or in Pennsylvania and the goods being billed directly to the purchaser. Except in interstate deliveries by messenger, the Company uses public carriers in the transportation of its goods, and a large per centage of the total sales require transportation from New York or Pennsylvania factories into other states. The stock on hand in the Boston store, the fixtures and the current bank deposits represent the tangible property in Massachusetts and amount to \$100,000. The Company maintains fourteen places of business other than the ones in Pennsylvania and Massachusetts, located in New York and other states. Ten per cent. of the sales are made in Massachusetts, of which approximately one-half are for delivery in the state. The Company complied with the requirements of the laws relating to foreign corporations for ten years, and seeks to recover an excise tax of \$200 levied pursuant to the statute and paid by it. The Supreme Judicial Court of Massachusetts held that the act was valid and dismissed the petition. 212 Massachusetts, 35.

The act provides (S. 54) for the filing of a certificate annually by foreign corporations, showing their authorized capital stock and assets

and liabilities, and (S. 55) that such certificate shall be accompanied by an auditor's sworn statement and shall be submitted to the commissioner of corporations, who shall assess an excise tax upon the corporation, in accordance with the provisions of S. 56 of the act, and that the certificate shall not be filed until approved by him and the tax paid.

Section 56 reads:

"Every foreign corporation shall, in each year at the time of filing its annual certificate of condition, pay to the treasurer and receiver general, for the use of the commonwealth, an excise tax to be assessed by the tax commissioner of one-fiftieth of one percent of the par value of its authorized capital stock as stated in its annual certificate of condition, but the amount of such excise tax shall not in any one year exceed the sum of two thousand dollars".

It is further provided (S. 58) for notice to foreign corporations, failing to file proper certificates, and thereafter for the forfeiture and collection of penalties and for the issuance of injunctions until the payment of such penalties and the filing of such certificates.

The specific objections of the plaintiffs in error to the imposition of this tax under the facts shown in the records are threefold: First, the tax is a regulation of interstate commerce, in that it imposes a direct burden upon that portion of the business and capital of the plaintiffs in error which is devoted to interstate commerce; second, the tax is a violation of the due process of law clause, because it attempts to impose taxes upon property beyond the jurisdiction of the Commonwealth of Massachusetts; and third, the tax denies to the plaintiffs in error the equal protection of the law.

It is well settled and requires no review of the decisions of this court to that effect that the power of Congress over interstate commerce is supreme under the Federal Constitution and that the states may not burden such commerce, it being the purpose of the constitution of the United States to bring such commerce of this character under one supreme control and to vest the exercise of authority over it in the general government. It is equally well settled that forms of regulation prohibited to the State by the Constitution may consist of efforts to tax the carrying on of such commerce and of attempted levies of taxes upon the receipts of interstate commerce as such. *Galveston Harrisburg & C. Ry. v. Texas*, 210 U. S. 217; *Western Union Telegraph Co. v. Kansas*, 216 U. S. 1; *Pullman Co. v. Kansas*, 216 U. S. 56; *Minnesota Rate Cases*, 230 U. S. 352-400, and previous cases in this court therein cited.

While this is true, other equally well established principals must be born in mind in considering the validity of a state tax attacked upon the grounds of unconstitutionality. The mere fact that a corporation is engaged in interstate commerce does not exempt its property from state taxation. *United States Express Co. v. Minnesota*, 223 U. S. 336,344. It is the commerce, itself which must not be burdened by state exactions which interfere with the exclusive Federal authority over it. A resort to the receipts of property or capital employed in part at least in interstate commerce, when such receipts or capital are not taxed as such but are taken as a mere measure of a tax of lawful authority within the state,

has been sustained. *Maine v. Grand Trunk Railway Co.*, 142 U. S. 217; *Provident Institution v. Massachusetts*, 6 Wall. 611;; *Hamilton Co. v. Massachusetts*, 6 Wall. 632; *Flint v. Stone-Tracy Co.*, 220 U. S. 107, 162 5; *United States Express Co. v. Minnesota*, *supra*.

The right of a state to exclude a foreign corporation from its borders, so long as no principal of the Federal Constitution is violated in such exclusion, has been repeatedly recognized in the decisions of this court, and the right to prescribe conditions upon which a corporation of that character may continue to do business in the State, unless some contract right in favor of the corporation prevents or some constitutional right is denied in the exclusion of such corporation, is but the correlative of the power to exclude. *Hammond Packing Co. v. Arkansas*, 212 U. S. 322, 343; *Southern Pacific Co. v. Denton*, 146 U. S. 202; *Barron v. Burnside*, 121 U. S. 186; *Insurance Co. v. Morse*, 20 Wall. 445; *Herndon v. Chicago Rock Island & Pacific Ry. Co.*, 218 U. S. 135. For example, a state may not say to a foreign corporation, you may do business within our borders if you permit your property to be taken without due process of law, or you may transact business in interstate commerce subject to the regulatory power of the state. To allow a State to exercise such authority would permit it to deprive of fundamental rights those entitled to the protection of the constitution in every part of the Union. Having these general principles in mind we will proceed to a consideration of the statute of Massachusetts directly involved in these cases.

The Supreme Judicial Court of Massachusetts in considering the character of the tax assessed under the statute of 1909 said (207 Massachusetts, 388):

"The required payment is strictly of an excise tax, and not a tax upon property * * * This excise tax is for the commodity or privilege of having an establishment for business in Massachusetts, with the protection of our laws and the financial, and other advantages of a situation here".

We have no fault to find with the conclusion that this is an excise tax. See also *Provident Institution v. Massachusetts*, *supra*; *Hamilton Co. v. Massachusetts*, *supra*, in which this court had occasion of the taxing system of Massachusetts. That the state may impose a tax upon a corporation, foreign or domestic, for the privilege of doing business within its borders is undoubted, and such has long been the legislative policy of the Commonwealth of Massachusetts, as appears from the history of legislation set forth in the opinions in the cases last cited. Construing the act in question, the Supreme Judicial Court of Massachusetts has held that it does not apply to corporations engaged in railroad, telegraph, telephone, etc., business which are taxed on another plan under the provisions of the statute. It is held not to apply to corporations whose business is interstate commerce or who carry on interstate and intrastate business in such close connection that the intrastate business cannot be abandoned without serious impairment of the interstate business of the corporation. And the statute, it is held, does not apply to corporations which have places of business for the transaction solely of interstate commerce. *Attorney General v. Electric Storage Battery Co.*, 188 Massachusetts, 239.

The tax is levied upon the privilege of carrying on business within the state and not upon the property therein which is otherwise taxed. It is said, notwithstanding that this tax is a direct burden upon the interstate commerce and an attempt to tax property beyond the jurisdiction of the state within the authority of the Kansas cases, *Western Union Telegraph Co., v. Kansas*, supra. These cases have been followed by others similar in character. *Ludwig v. Western Union Telegraph Co.*, 216 U. S. 146; *Western Union Telegraph Co., v. Andrews*, 216 U. S. 165; *Atchison, Topeka & Santa Fe Ry. Co. v. O'Connor*, 223 U. S. 298. In *Western Union Telegraph Co. v. Kansas*, and *Pullman Co. v. Kansas*, the statute under which the State of Kansas undertook to levy a charter fee of one-tenth of one percent of their authorized capital stock upon the first \$100,000 of the capital stock of foreign corporations and one-twentieth of one percent upon the next \$400,000, and for each million or major part thereof, \$200, making a tax of \$20,100 against the Western Union Telegraph Company and \$14,800 against the Pullman Company, was declared to be unconstitutional, as having the effect not simply to exert the lawful power of taxing a foreign corporation for the privilege of doing local business, but to burden interstate commerce and to reach property represented by the capital stock of the companies, which was duly paid in and invested in property in many states and therefore beyond the taxing jurisdiction of Kansas. Every case involving the validity of a tax must be decided upon its own facts, and having no disposition to limit the authority of those cases the facts upon which they were decided must not be lost sight of in deciding other and alleged similar cases. In the Kansas Cases the business of both complaining companies was commerce, the same instrumentalities and the same agencies carrying on in the same places the business of the companies of the state and interstate character. In the *Western Union Telegraph Company Case*, the company had a large amount of property permanently located within the State and between 800 and 900 offices constantly carrying on both state and interstate business. The Pullman Company had been running a large number of cars within the state, in state and interstate business, for many years. There was no attempt to separate the intrastate business from the interstate business by the limitations of state lines in its prosecution.

An examination of the previous decisions in this court shows that they have been decided upon the application of the facts of each case of the principles which we have undertaken to state, and a tax has only been invalidated where its necessary effect was a burden to interstate commerce or to tax property beyond the jurisdiction of the State. In the cases at bar the business for which the companies are chartered is not of itself commerce. True it is their products are sold and shipped in interstate commerce, and to that extent they are engaged in the business of carrying on interstate commerce and are entitled to the protection of the Federal Constitution against laws burdening commerce of that character. Interstate commerce of all kinds is within the protection of the Constitution of the United States, and it is not within the authority of a State to tax it by burdensome laws. From the statement of facts it is apparent, however, that each of the corporations in question is carrying a purely

local and domestic business quite separate from its interstate transactions. That local and domestic business, for the privilege of doing which the state has imposed a tax, is real and substantial and not so connected with interstate commerce as to render a tax upon it a burden upon the interstate business of the companies involved. In these cases the ultimate contention is not that the receipts from interstate commerce are taxed as such, but that the property of the corporations, including that used in such commerce, represented by the authorized capital of the corporations, is taxed and therefore interstate commerce is unlawfully burdened by a state statute. While the tax is imposed by taking a per centage of the authorized capital, the agreed facts show that the authorized capital is only a part of the capital of the corporations, respectively.

In the Baltic Mining Company Case the authorized capital is \$2,500,000, while the entire property and assets are \$10,776,000; and in the White Dental Company Case the authorized capital is \$1,000,000, while the assets aggregate 5,711,718.29. Further, the Massachusetts statute limits the tax to a maximum of \$2,000. The only conclusion, therefore, that the authorized capital is only used as a measure of a tax, in itself lawful, without the necessary effect of burdening interstate commerce, brings the legislation within the authority of the State. So, if the tax is, as we hold it to be, levied upon a legitimate subject of such taxation, it is not void because imposed upon property beyond the State's jurisdiction, for the property itself is not taxed. In so far as it is represented in the authorized capital stock it is used only as a measure of taxation, and as we have seen, such measure may be found in property or in the receipts from property not in themselves taxable.

It is further contended that the imposition of the tax denies the equal protection of the laws, and this upon the authority of *Southern Railway Co. v. Greene*, 216, U. S. 400. In that case the railway company had gone into the state of Alabama and, under authority of the State, acquired a large amount of railroad property upon which it paid taxes as well as a license tax imposed by the State. After the payment of all such taxes and in this condition of affairs, the State undertook to levy upon the railroad company a privilege tax because it was a foreign corporation, not imposing the same tax upon domestic corporations doing precisely the same business.

This court held that the railroad company was a person within the meaning of the Constitution and entitled to equal protection of the laws and that by the taxation of its railroad property under such circumstances it was denied the equal protection of the law, no like tax being levied upon domestic corporations. It was said in that case (p. 416): "We have a foreign corporation within the state, in compliance with the laws of the state, which has lawfully acquired a large amount of permanent and valuable property therein, and which is taxed by a discriminating method not employed as to domestic corporations of the same kind, carrying on a precisely similar business."

The conditions existing in the *Southern Railway Co. v. Greene* Case are not presented here. It is true that the Plaintiffs in error paid taxes assessed against foreign corporations before the passage of the law of

1909 and that the White Dental Company had a leasehold for storerooms in the State, but we do not find in this situation an acquisition of permanent property, such as was shown in the Greene Case. And there is no question of the continued authority of the State to tax a foreign corporation for the privilege of doing business within its borders, which authority the State possesses so long as it does not violate rights secured by the Federal Constitution. Even if, as plaintiffs in error contend, under the statute, domestic corporations are favored, the statute is not invalid, for no limitation upon the power of a State to exclude foreign corporations requires identical taxes in all cases upon domestic and foreign corporations.

As this statute has been construed by the Supreme Judicial Court of Massachusetts, and applied in these cases, we are unable to find that the tax imposed violates the constitutional rights of the plaintiffs in error.

Judgments affirmed.

APPENDIX 7.

THE OHIO COUNTY ASSESSOR LAW.

Note: The Ohio County Assessor Law is one of the most drastic administrative measures that has ever been passed. It provides an extreme measure of centralization as a means of securing efficient administration of the revenue system of the state. The head of the system is the Tax Commission. The state is divided into assessment districts, each county constituting a district. It is probable that more power is centralized in the Tax Commission under the Ohio law than is necessary in order to secure proper administration. If this be true, the added power is a detriment and should not be conferred upon the Tax Commission.

"Section 1. In addition to all other powers and duties vested in or imposed upon it by law, the tax commission of Ohio shall direct and supervise the assessment for taxation of all real and personal property in the state. For the purpose of such assessment, the state is hereby divided into assessment districts. Each county in the state shall constitute an assessment district. In each assessment district which contained, at the last preceding federal census, less than sixty-five thousand inhabitants, there shall be appointed, in the manner provided in this act, one deputy state tax commissioner, who shall be known as the district assessor. In all other assessment districts, there shall be appointed, in the manner provided in this act, two deputy tax commissioners, not of the same political party, who shall constitute the district board of assessors. Wherever used in this act, the term 'district assessor' shall mean and include also the district board of assessors herein provided for, or a member thereof, as the case may be. Such district assessor shall, under the direction and supervision of the tax commission, be the assessors of real and personal property for taxation, within and for their respective districts, except as may be otherwise provided by law. There shall also be appointed in each assessment district, in the manner provided in this act, three persons who shall constitute a board to hear complaints and review assessments of real and personal property for taxation, which shall be known as the district board of complaints."

Section 2. Each district assessor shall be appointed by the governor on or before the first day of November, 1913, and shall hold his office until his successor is appointed and qualified, except as otherwise provided by law. He shall be an elector of the district for which he is appointed, and upon ceasing to be such, his office shall be vacant. The tax commission of Ohio may with the consent of the governor remove any district assessor.

Section 3. Each district assessor shall appoint such number of deputy assessors, assistants, experts, clerks and employees as may, from time to time, be prescribed for his district by the tax commission of Ohio. Such deputy assessor, assistants, experts, clerks, and employees shall hold their respective offices and employments for such times as may be prescribed by the tax commission.

Section 4. The district assessor shall, annually, under the direction and supervision of the tax commission, list and value for taxation all real and personal property subject to taxation in the county constituting his assessment district, except as otherwise provided by law. The deputy assessor shall have and perform, under the direction of the district assessor, and in such territory as may be assigned to him by the district assessor, all powers and duties of the district assessor, except those provided for by sections, (naming them). Wherever in the General Code, excepting in said sections, the words "assessor", "district assessor", "township assessor", "ward assessor", "precinct assessor", "assessor of real estate", or "assessor of real property" are used, the same shall be deemed to mean the district assessor or the deputy assessor, as the case may be, and the offices held by such officers shall be deemed to be and are hereby abolished. The district assessor or his deputy shall, unless otherwise provided by law, perform, or cause to be performed, all the duties, exercise all the powers and be subject to all the liabilities and penalties devolved, conferred or imposed by law upon such officers.

Section 5. Wherever any person, company, firm, partnership, association or corporation is by an existing provision of law required to return property to the county auditor for taxation, the same shall be returned to the district assessor; and whenever the county auditor is by any existing provision of law charged with any duty or vested with any powers in making up the original tax list, or in listing and valuing any property which has been omitted from the tax list, or in correcting any returns or statements of property for taxation, either with respect to its valuation or amount, such duty shall devolve upon and be performed by the district assessor, and such power shall vest in him and be exercised by him; provided, that if the county auditor has reason to believe or is informed that any property subject to taxation in his county has been omitted from the tax list, or has been improperly valued or assessed, he shall notify the district assessor to that effect, and furnish him any facts and information within his knowledge bearing thereon.

Section 6. Whenever any property is by any existing provision of law required to be listed or returned for taxation at any time between the second Monday of April and the third Monday of May, in any year, such property shall be listed or returned between the first Monday of February and the first Monday of June, annually; whenever any property is by any existing provision of law required to be valued as of the day preceding the second Monday of April, in any year, such property shall be valued as of the day preceding the first Monday of February, annually; and whenever the liability of any person or of any property to taxation is by any existing provision of law to be determined by reference to the day preceding the second Monday of April, said liability shall be determined by reference

to the day preceding the first Monday of February; provided, that the provisions of this section shall not apply in any case where property is by any existing provision of law required to be returned for taxation, or to be valued by the tax commission of Ohio; nor in any case where the liability of any person or of any property to taxation is by any existing provision of law required to be originally determined by the tax commission.

Section 7. On or before the first Monday of July annually, the district assessor shall compile and make up, in tabular form, and geographical order, separate lists of the names of the several persons, companies, firms, partnerships, associations and corporations in whose names real or personal property has been listed in each township, city, village, special district or separate school district in his assessment district, placing separately, in appropriate columns opposite each name the description of each tract, lot, or parcel of real estate; the value of each said tract, lot or parcel and the value of the improvements thereon, if any, and the aggregate value of the personal property as listed therein and revised by him, and the number of dogs and the value, if given by the owner. If the name of the owner of any tract, lot or parcel of real estate or of any item of personal property is unknown, the word "unknown" shall be entered in the column of names opposite said tract, lot, parcel or item. Such lists shall be prepared in triplicate. On or before the first Monday in September in each year the district assessor shall correct such lists in accordance with the additions and deductions ordered by the tax commission of Ohio and by the board of complaints and shall certify and deliver two copies thereof to the county auditor. The copies delivered to the county auditor shall constitute the auditors' tax list and treasurer's duplicate of real and personal property for the current year. In making up such tax lists, the district assessor may place each town lot in its numerical order, and each separate parcel of land in each township according to the numerical order of the section.

Section 8. Whenever the tax commission of Ohio is required by law to certify to the county auditor any valuations or assessments, or apportionments thereof, ascertained, determined or fixed by it, such valuations, assessments and apportionments be, in like manner, certified to the district assessor, who shall enter the same on the tax list in his office.

Section 9. Before making out and compiling the tax lists and duplicate, the assessor shall examine and revise the statements and returns of all property, both real and personal, to see that the valuations thereof are equal and uniform throughout the assessment district, and that all property, and each and every class, kind or description thereof, is valued for taxation through his district at its full and true value in money. If he finds any statement or return to be erroneous, either in the amount of property listed in the name of any person, company, firm, partnership, association or corporation, or in the valuation of any item or items thereof, he shall correct such statement or return.

Section 10.—All files, statements, returns, reports, papers or documents of any kind whatsoever in the office of a district assessor or of a

district board of complaints or in the official custody or possession of such officer or board shall be open to public inspection.

Section 11. The district assessor shall place on file all the statements and returns of property as revised by him in his office, arranged in alphabetical order, the different townships, cities, and villages in separate bundles, and shall carefully preserve them therein for at least five years, after which he shall destroy the same.

Section 12. Whenever, after the first Monday of February, and before the first day of October, in any year, it is made to appear to the district assessor, by the oath of the owner, or one of the owners of a building or structure, land, orchard, timber, ornamental trees or groves, or tangible personal property, or by the affidavit of two disinterested persons, residents of the township, city or village in which the same is or was situated, that such building, structure, land, orchard, timber, ornamental trees or groves, or tangible personal property is listed for taxation for the current year, and has been destroyed or injured by fire, flood, tornado, or otherwise, after the first Monday of February of the current year, he shall investigate the matter, and deduct from the valuation of the property of the owner of such destroyed property, on the tax list for the current year, an amount which, in his judgment, fairly represents the extent of the injury or destruction; provided, however that no such deduction shall be made in the case of an injury to, or destruction of, a building, structure land, orchard, timber, ornamental trees or groves resulting in damage of less than one hundred dollars, nor shall any deduction be made for or on account of any damage or loss which is covered by insurance, nor on account of any sheep killed by dogs. The district assessor shall certify the deductions made by him under the provisions of this section to the county auditor, who shall correct his tax list and the treasurer's duplicate in accordance therewith.

Section 13. In each assessment district of the state there shall be appointed annually by the tax commission of Ohio with the consent of the governor three competent persons who shall constitute a "District Board of Complaints" for such district. Any member of such board may be removed by the tax commission of Ohio with the consent of the governor. In the month of May, 1914, the tax commission of Ohio shall appoint on each district board of complaints one member who shall hold his office for the term of one year, one member who shall hold his office for the term of two years, and one member who shall hold his office for the term of three years. Upon the expiration of the term of office of each member so appointed his successor shall be appointed in the same manner for a term of three years. Each member of the district board of complaints shall be an elector of the assessment district. Not more than two members of the district board of complaints shall be of the same political party; and no more than two members thereof shall be residents of the same township, city or village; provided, however, that if the amount of taxable property in any city within an assessment district exceeds the amount of taxable property outside of such city and within the assessment district, two members of the district board of complaints in any such assessment district may be residents of such city. Whenever any member of the district

board of complaints by reason of removal from one township, city or village, or otherwise, ceases to possess any of the qualifications required in this section his office shall be vacant.

Section 14. It shall be the duty of the board of complaints to hear all complaints relating to the assessment of both real and personal property. It shall have power to lower or raise the assessments of all property submitted to it for review, or it may order a re-assessment by the original assessing officer. At any hearing before the board, the assessing officer may appear to defend his assessments. Either party may appeal to the tax commission of Ohio from the decision of the board. If the board has reason to believe or is informed that any property subject to taxation in its assessment district has been omitted from the tax list, or has been improperly valued or assessed, it shall notify the district assessor to that effect and furnish him any facts and information within its knowledge bearing thereon.

Section 15. The board of appraisers and assessors provided for in sub-section 33 of section 1465 of the General Code, is hereby abolished.

Section 16. Each district board of complaints shall organize annually on the first Monday of August by the election of a chairman for the ensuing year. The county auditor of the county constituting the assessment district shall be secretary of the board of complaints of the district. He shall be present at each meeting of the board in person or by deputy, shall keep an accurate record of the proceedings of the board in a book to be kept for the purpose and perform such other duties as the board may order, or as may be incident to the position. For his services as secretary of such board he shall receive out of the county treasury upon the order of the board five dollars for each day the board is in session, which shall be paid into his fee fund.

Section 17. Each district board of complaints shall appoint such number of experts, clerks and employes as may, from time to time, be prescribed for it by the tax commission of Ohio. Such experts, clerks and employes shall hold their employments for such time as may be prescribed by the tax commission of Ohio.

Section 18. The district board of complaints shall have power to investigate all complaints against assessments on the tax list, with respect to the amount of property listed as well as with respect to the valuation at which the same is listed. The power of the board shall extend to all cases in which real estate or personal property has been assessed for taxation for the current year, and to additions and corrections made during the next preceding year to the tax lists of previous years, but not to assessments, additions or corrections made by the tax commission of Ohio.

Section 19. The district board of complaints shall begin its session on the first Monday of August annually, and may adjourn from day to day. The board shall complete its work within such time as may be fixed for the completion thereof by the tax commission of Ohio.

Section 20. A majority of a district board of complaints shall constitute a quorum to hear and determine any complaint, and any vacancy shall not impair the right of the remaining members of such board to exercise all the powers thereof so long as a majority remains. Any inves-

tigation, inquiry or hearing may be undertaken or held by or before any one member of the board. Any investigation, inquiry, hearing or decision of the district board of complaints, when approved and confirmed by the board, and so shown upon its record of proceedings, shall be deemed to be the official action of the district board of complaints.

Section 21. On or before the first day of July, annually, the district assessor shall give ten days' notice, by advertisement in two newspapers, published in and of general circulation throughout the county that the tax lists for the current year have been completed and are open for public inspection in his office, and that complaints against any valuation or assessment, except the valuations fixed and assessments made by the tax commission of Ohio, will be heard by the district board of complaints stating in the notice the time and place of the meeting of such board. Such advertisement shall be inserted in a conspicuous place in each such newspaper and be published daily during the ten days next preceding the date of such meeting, unless there be no daily newspaper published in and of general circulation throughout such county, in which event such advertisement shall be so published once each week for the two weeks next preceding the date of such meeting. The district assessor shall, upon request, furnish to any person a certificate setting forth the assessment and valuation of any tract, lot or parcel of real estate or any specific personal property, and mail the same, when requested to do so, upon the furnishing of sufficient postage.

Section 22. On or before the 15th day of July annually the district assessor shall cause to be printed a list showing all changes made in the assessment of any tract, lot or parcel of real estate or improvements, thereon or minerals or mineral rights therein and shall cause a copy of such list to be mailed to each owner whose assessment has been changed, if known, and if not, then to his agent, if known.

Section 23. On or before the 1st day of September in the year nineteen hundred and fifteen, and every five years thereafter, the district assessor shall cause to be printed, in pamphlet form, complete lists showing the assessment of all real estate in each ward of each city in his assessment district. Such lists shall contain the lot number, street number, if any, feet frontage and valuation, as finally fixed and determined, of each lot and parcel of real estate therein and improvements thereon, which improvements shall be separately listed. The district assessor shall cause a copy of such list to be mailed to each owner of real estate in the wards, if known, and if not known, then to his agent, if known. At the same time the district assessor shall cause to be printed in pamphlet from separate lists showing the assessments of all the real estate in each township and village in his assessment district. Such lists shall contain the lot number, street number, if any, township, range, survey, acreage and valuation, as finally fixed and determined, of each tract, lot and parcel of real estate therein and improvements thereon, and minerals or mineral rights therein, which improvements, minerals and mineral rights shall be separately listed. The district assessor shall cause a copy thereof to be mailed to each owner of real estate in the township or village, if known, and if not known, then to his agent, if known.

Section 24. Complaints against any valuation or assessment on the tax list for the current year may be filed with the county auditor before the meeting of the district board of complaints or thereafter during its session. Any taxpayer may file such complaint as to the valuation or assessment of his own or other's property, and the county commissioners, the prosecuting attorney, county auditor, county treasurer or any board of township trustees, any board of education, mayor or council of any municipal corporation in the county shall have the right to file such a complaint.

Section 25. The county auditor shall lay before the district board of complaints all complaints filed with him. The board shall investigate all such complaints and may increase or decrease any valuation or correct any assessment complained of, and no other.

Section 26. The district board of complaints shall in all respects be governed by the laws respecting the valuation of real and personal property and shall make no change in any valuation complained of except in accordance with such laws.

Section 27. The district board of complaints shall not increase any valuation complained of without giving reasonable notice to the person in whose name the property affected thereby is listed, and affording him an opportunity to be heard. Such notice shall describe the real or personal property the tax value of which is to be acted upon, by the description thereof, as carried on the tax list of the current year, and shall state the name in which it is listed.

Section 28. The district board of complaints may increase or decrease any valuation complained of and increase or reduce the listed amount of any taxable property, upon its own initiative or if the party affected thereby or his agent makes and files with the board a written application therefor, verified by his oath, showing the facts upon which it is claimed such increase or decrease or reduction should be made, but not without affording the district assessor an opportunity to be heard thereon.

Section 29. The district board of complaints shall certify its action to the district assessor, who shall correct the tax lists and duplicates according to the deductions and additions ordered by the board, in the manner provided for by law for making corrections thereof. If the tax list and duplicate have been delivered to the county auditor, the district assessor shall certify such corrections to him and he shall enter such corrections on his tax list and the treasurer's duplicate.

Section 30. The district board of complaints shall take full minutes of all evidence given before the board and may cause the same to be taken in shorthand and extended in typewritten form. The secretary of the board shall preserve in its office separate records of all minutes and documentary evidence offered on each complaint.

Section 31. An appeal from the decision of a district board of complaints may be taken to the tax commission of Ohio, within thirty days after the decision of such board, by the district assessor, or by any complainant, as provided in section twenty-four of this act. Such appeal shall be taken by written notice to that effect filed with the tax commission and with the county auditor, who shall thereupon certify to the com-

mission a copy of the record of the board of complaints, pertaining to the original complaint, together with the minutes thereof, and all evidence, documentary or otherwise, offered in connection therewith. Upon receipt of notice of appeal, the county auditor shall notify all parties interested, and shall file proof of such notice with the tax commission of Ohio.

Section 32. The tax commission of Ohio may hear the appeal on the record, minutes and evidence thus submitted or may in its discretion make other investigations with respect to the complaint. The commission shall ascertain and determine the true value in money of the property complained of and certify its action to the district assessor and county auditor, who shall correct the tax lists and duplicate in the manner provided by law for making corrections thereof.

Section 33. The appointment of district assessors and members of district boards of complaints shall be certified to the auditor of the counties constituting the districts for which the appointments are made and to the tax commission of Ohio. The action of the tax commission of Ohio fixing the number of appointees and employes of district assessors and district boards of complaints shall be certified to the respective district assessors and district boards of complaints. Removals and changes in the number of appointees and employes shall be certified in like manner. Appointments or employments made by the district assessors and district boards of complaints shall be certified to the county auditor of the county constituting the assessment district and to the tax commission of Ohio.

Section 34. The salary of each district assessor shall not exceed the salary of the auditor of the county constituting the assessment district as determined by sections twenty-nine hundred and ninety and twenty-nine hundred and ninety-six of the General Code, but shall not be less than fifteen hundred dollars, in any case. Such salaries shall be fixed within such limits by the tax commission of Ohio, with the approval of the governor, by order directed to the proper county auditor. The compensation of the members of each district board of complaints shall not be less than three dollars and fifty cents nor more than ten dollars per day for each day the board is in session, and shall be fixed within such limits by the tax commission of Ohio, with the approval of the governor, by order directed to the proper county auditor. The salary or compensation of each officer and employee mentioned in this section may be changed at pleasure by the officer or board having authority originally to fix it.

Section 34-1. The salaries or compensations of deputy assessors and other employees of the district assessor shall be fixed by the district assessor, subject to the approval of the tax commission of Ohio. The salaries or compensations of experts, clerks and other employes of the district board of complaints shall be fixed by the district board of complaints, subject to the approval of the tax commission of Ohio.

Section 35. The salaries of the district assessor and members of the district board of complaints shall be paid monthly out of the county treasury on the warrant of the county auditor. The salaries and compensation of the deputies, assistants, experts, clerks and employes of the district assessors and of the experts, clerks and employes of the district

board of complaints shall be paid in like manner upon the certificate of the district assessor or district board of complaints, as the case may be. The contingent expenses of the district assessor and district board of complaints, including postage and express charges, their actual and necessary traveling expenses and those of their deputies, assistants, experts, clerks, or employees on official business outside of the district when required by orders issued by the tax commission of Ohio shall be allowed and paid as claims against the county; provided, however, that such salaries and compensation and such expenses when allowed shall constitute a charge against the county, regardless of the amount of money in the county treasury appropriated for such purposes and notwithstanding any failure of the county commissioners to levy or appropriate funds therefor. .

Section 36. District assessors, deputy assessors and members of district boards of complaints shall give bonds, payable to the state, for the faithful performance of their respective duties. The form of such bonds shall be prescribed by the attorney general and furnished by the tax commission of Ohio, and their execution shall be approved by the prosecuting attorney of the proper county. Each bond when executed shall be submitted, with the oath of office endorsed thereon, to the auditor of the county wherein the principal resides. If the auditor approves the surety thereon, he shall endorse his approval on the bond and file it in his office and there safely keep it. The sureties on such bonds may be released from liability thereon in the manner and subject to the limitations provided by section twelve thousand one hundred and ninety-five to section twelve thousand and one hundred and ninety-seven, inclusive, of the General Code. Each such bond, and the principal thereon, personally, shall be liable, in addition to any other liability growing out of the exercise of the powers and duties of his office by the principal, for any damage to any person caused by any neglect, default, fraud, or unlawful act of the principal, of which he may be guilty while acting within the scope of his official duties or under color of his official authority. The bond of a district assessor shall be in the sum of five thousand dollars, that of a deputy assessor in the sum of one thousand dollars, and that of a member of a district board of complaints in the sum of two thousand dollars.

Section 37. Vacancies in any office or employment provided for in this act, for which a term is fixed herein, shall be filled for the unexpired term. Vacancies in offices or employments, the tenure of which is prescribed by the tax commission of Ohio, shall be filled for the remainder of the period so prescribed. The person appointed to fill a vacancy in any office or employment provided for in this act, except those last mentioned, shall continue in his office or employment until his successor is appointed, or employed and qualified. All appointments to fill vacancies shall be certified in the same manner as is provided in this act for original appointments. The county auditor of the county constituting the assessment district shall forthwith notify the appointing authority and the tax commission of Ohio of any vacancy in the office of district assessor or member of the district board of complaints in his district. If the appointing authority fails to fill the vacancy within ten days after receipt of such notice, the tax commission of Ohio shall make the appointment.

Section 38. A district assessor, deputy assessor, member of a district board of complaints or any assistant, clerk or other employe of a district assessor or district board of complaints shall not, during his term of office or period of service of employment, as fixed by law or prescribed by the tax commission of Ohio, hold any office of profit, except offices in the state militia and the office of notary public.

Section 29. Each district assessor, before entering upon the discharge of the duties of his office, shall take and subscribe an oath, faithfully and impartially to assess all real and personal property in his district, and otherwise faithfully to perform the duties imposed upon him and impartially to exercise the powers vested in him by law. Each deputy assessor, shall before entering upon the discharge of the duties of his office, take and subscribe an oath, faithfully and impartially to assess all real and personal property in the territory assigned to him by the district assessor and otherwise faithfully to perform the duties imposed upon him and impartially to exercise the powers vested in him by law. Each member of a district board of complaints shall, before entering upon the discharge of the duties of his office, take and subscribe an oath faithfully and impartially to discharge the duties of his office.

Section 40. District assessors shall, at all times, and district boards of complaints shall, during the times fixed for their session, keep their respective offices open during business hours on each business day. District assessors, members of district boards of complaints, their deputies, assistants, experts, clerks and other employes shall, during their terms of office, or periods of service or employment, devote their entire time to their respective duties, provided, however, that district assessors or district boards of complaints may, with the approval of the tax commission of Ohio, employ assistants, experts, clerks or other employes with the understanding that they shall devote a part only of their entire time to their respective employments.

Section 41. The county commissioners shall furnish for the district assessor and the district board of complaints for their county, and their deputies, assistants, experts, clerks, and employes suitable office rooms at the county seat and the district assessor shall furnish for his own office for the district board of complaints all maps, plats, stationery, blank forms, books, supplies, furniture and other equipment necessary for the proper discharge of their duties and for the preservation and safe keeping of their books, records and files. Provided, however, that the maps, plats, stationery, blank forms and other supplies and equipment used by the district assessor, shall so far as is practicable, be used also by the district board of complaints. In case any board of county commissioners fails or refuses to furnish such rooms, maps, plats, stationery, blank forms, books, supplies, furniture and other equipment, the tax commission of Ohio, upon complaint of the district assessor or district board of complaints, may authorize the district assessor or the district board of complaints, as the case may be, to procure such rooms, furniture, maps, plats, stationery, blank forms, books, supplies and other equipment, as may be deemed necessary by the commission, and the amount so autho-

rized to be expended for such purpose shall constitute a charge against the county, regardless of the money in the county treasury appropriated for such purposes and notwithstanding any failure of the county commissioners to levy or appropriate funds therefor.

Section 42. Each district assessor, deputy assessor, assistant assessor, expert or clerk of a district assessor and member or secretary of a district board of complaints shall have power to administer oaths and to certify to official acts in any matter, relating in any way to his official duties.

Section 45. Whoever, being a district assessor or a member of a district board of complaints or a deputy assessor, assistant, expert, clerk, or other employe of a district assessor or a district board of complaints, refuses or knowingly neglects to perform any duty enjoined on him by law, or consents or connives at any evasion of the provisions of title I, part second, of the General Code, whereby property required to be assessed is unlawfully exempted, or the valuation thereof entered at less than its true value, for each such neglect, refusal, consent or connivance shall be fined not less than two hundred dollars nor more than one thousand dollars.

Section 46. In addition to the duties specifically imposed by law upon district assessors, deputy assessors and district boards of complaints, they and each of them shall perform such other duties as the tax commission of Ohio in the exercise of its powers may from time to time direct, and in the discharge of such duties they and each of them shall exercise all and singular the powers in them vested by this act.

Section 47. The prosecuting attorney shall be the legal advisor of the district assessor. He shall prosecute and defend all actions and proceedings, in any court, to which the district assessor or the district board of complaints may be a party and in all respects act as the attorney of the district assessor or the district board of complaints, as the case may be. He shall upon request of the district assessor or district board of complaints, appear in any investigation or examination which either of them is authorized to make, and examine the witnesses or in any other manner aid them in such investigation or examination.

Section 48. The attorney general, on the request of the tax commission of Ohio, shall assist the prosecuting attorney in the performance of any duties required of him by the next preceding section.

Section 49. The tax commission of Ohio, district assessors and district boards of complaints shall notify the prosecuting attorney of the proper county of any willful violations of the laws relating to the assessment of real and personal property for taxation, by person, firms, partnerships, associations, or corporations, for which a penalty, either civil or criminal, may be provided by law, and shall sign and verify affidavits or petitions with respect thereto when prepared by the prosecuting attorney.

Section 50. The auditor of each county shall on or before the first Monday in February, nineteen hundred and fourteen, make and deliver to the district assessor an abstract from the books in his office, containing a description of each tract, lot and parcel of real property situated

within such county, with the name of the owner thereof, if known, and the number of acres or quantity of land contained therein, together with the valuation of the land and improvements thereon separately stated, as it appears on his books, and a map of each township and village within each township and of each city within the county, with such plat books as may be necessary to enable the district assessor to perform the duties imposed upon him by law.

Section 51. The auditor of each county shall, on the first Monday in February, 1915, and annually thereafter, make out and certify to the district assessor a list, showing all the transfers of the title to land made in the county during the next preceding year. Such list shall show whether the transfer was made by will, by deed of conveyance, or by judgment or decree, the names of the devisor and devisee, grantor and grantee, and the parties in favor of and against whom a judgment or decree was rendered, with the title of the cause, the nature of the estate transferred, the character of the interest in the land conveyed, the quantity and location of the land or interest transferred, and if a part of a tract, of what tract it was a part when the whole tract was transferred, with reference to the book and page showing such transfer. Such list shall also show the consideration for each such transfer of title or the true value of the land transferred, as entered on his transfer book.

Section 52. Each district assessor, deputy assessor, member of a district board of complaints and each assistant, expert, clerk or employe of a district assessor or district board of complaints may, at all reasonable times, examine and make memoranda from any and all records, books, papers, documents, statements or accounts of record or on file in any public office of any county, township, city, village, school district or special taxing district in the state, including the offices of justice of the peace, free of charge, and the officers thereof shall furnish information of any and all matters of record or on file in their respective offices as may be required by such district assessor or member of a district board of complaints. The tax commission of Ohio, or any person or persons employed by the commission for that purpose, shall have like powers, and in addition thereto may examine and make memoranda from any records, books, papers, documents, statements or accounts of record or on file in any office or department of the state, and all public officers, including officers of the state, shall furnish to the tax commission of Ohio information of any and all matters of record or on file in their respective offices as may be required by the commission. Any assistant, expert, clerk or employe of a district assessor or a district board of complaints or person employed by the tax commission of Ohio shall exhibit the written order of the district assessor, district board of complaints or tax commission of Ohio, as the case may be, before being entitled to make such examination. Nothing in this act shall be construed or held to authorize the tax commission, or any of its agents, or employes, to examine the accounts or records of any banking or financial institution which is subject to official inspection under the laws of the state of Ohio or of the United States, nor to demand or receive any list of depositors,

stock depositors, members or others who transact business in or with such institutions.

Section 53. If any district assessor or district board of complaints discovers the existence of any taxable personal property subject to be listed and assessed for taxation in another assessment district, such district assessor or district board of complaints shall notify the district assessor of the assessment district in which such personal property is required to be listed and assessed and shall transmit to him by mail all information coming to their knowledge respecting such personal property. If any district assessor or district board of complaints discovers or has reason to believe that personal property subject to be listed in their assessment district is located in another assessment district, or that the district assessor of any other assessment district has the means of acquiring any information respecting such property, such district assessor or district board of complaints shall notify the district assessor of such other taxing district, who shall, upon request, make such inquiries and investigations as may be required and furnish the same to such district assessor or district board of complaints. District assessors and district boards of complaints shall have and exercise, in making the inquiries and investigations provided for in this section, all powers in them vested by any provisions of law.

Section 54. The tax commission of Ohio shall, from time to time, prescribe such general and uniform rules and regulations and issue such orders and instructions, not inconsistent with any provision of law, as it may deem necessary respecting the manner of the exercise of the powers and the discharge of the duties of any and all officers, relating to the assessment of real and personal property and the levy and collection of taxes.

Section 55. The tax commission of Ohio shall, from time to time, prescribe for and furnish to all district assessors, district boards of complaints, county auditors and county treasurers blank forms for all oaths of office, statements, returns, reports, tax lists and duplicates, abstracts, records of proceedings, complaints, notices of appeal, tax bills and receipts, and all other documents, files and records authorized or required by any provisions of law relating to the assessment, levy and collection of taxes, or by any rules, regulations, orders or instructions of the commission, and blank forms of records and papers for all proceedings and official actions authorized or required by the provisions of any law relating to the assessment, levy and collection of taxes or by any rules, regulations, orders or instructions of the commission. District assessors, their deputies, district boards of complaints, county auditors, county treasurers and all other officers and all persons required to list property for taxation shall use true copies of such blank forms.

Section 56. The tax commission of Ohio shall cause the rules and regulations prescribed by it to be observed, the orders and instructions issued by it to be obeyed and the forms prescribed and furnished by it to be observed and used. For the purpose of enforcing its rules, regulations, orders and instructions and compelling the observance and use of the forms prescribed by it the commission may institute, or cause to

be instituted any proceeding, either civil or criminal, provided by law as a punishment for neglect, failure or refusal to obey any lawful requirement or order made by the commission, or as a means of preventing the violation or disobedience of such orders or compelling their enforcement. All such provisions of law shall be deemed to apply to the enforcement of the rules, regulations, orders and instructions of the tax commission of Ohio prescribed or issued under the authority of this act.

Section 57. The tax commission of Ohio may require district assessors, deputy assessors and members of district boards of complaints to meet and confer with other district assessors, deputy assessors, members of district boards of complaints, or with the commission on any matter relating to the assessment and valuation of property for taxation, at such times and places as may be prescribed from time to time by the commission.

Section 58. On or before the first Monday of July annually the district assessor shall make out and transmit to the tax commission of Ohio an abstract of the real and personal property of each taxing district in the county constituting his assessment district, in which he shall set forth the aggregate amount and value of each class of real and personal property in such taxing district as it appears on his tax list, or on the statement and returns on file in his office.

Section 59. The commission shall, on or before the first day of August, annually, determine whether the real and personal property, and the various classes thereof, in the several counties, cities, villages, and taxing districts in the state, have been assessed at the true value thereof in money, and if, in the opinion of the commission the real and personal property, or any class of real or personal property, in any county, city, village, or taxing district in the state, as reported by the several district assessors to the commission, is not listed at its true value in money, the commission may increase or decrease the aggregate value of the real property or of the personal property, or of any class of real or personal property, in any such county, township, city, village, or taxing district, or in any ward or division of a municipal corporation, by such rate per cent. or by such amount as will place such property on the tax list at its true value in money, to the end that each and every class of real and personal property in the state shall be listed and valued for taxation by an equal and uniform rule at its true value in money.

Section 60. When the commission has determined the true value of the real and personal property, and the several classes thereof, in the several taxing districts or subdivisions thereof in the state, it shall transmit to each district assessor a statement of the amount or rate per cent. to be added to or deducted from the valuation of such property, or class thereof, in each taxing district, or subdivision thereof, in his county, specifying the amount or rate to be added to or deducted from the valuation of the real or personal property or class of either in each of the several taxing districts or subdivisions thereof.

Section 61. The district assessor shall forthwith add to or deduct from each tract, lot or parcel of real property, or class of real property, the required per cent. or amount of the valuation thereof, and shall

forthwith add to or deduct from the amount of personal property assessed in each name the required per cent. or amount of the valuation of any kind or class of personal property included therein, as ascertained by reference to the statements or returns on file in his office, adding or deducting, in each case, any sum less than five dollars so that the value of any separate tract, lot or parcel of real property and the aggregate value of the personal property listed in any name shall be ten dollars or some multiple thereof.

Section 62. The commission may order a re-assessment of the real and personal property, or any class of either, in a taxing district when, in the opinion of the commission, such property has been unequally assessed, to the end that all classes of property in such taxing district shall be assessed in compliance with the law.

Section 63. When a re-assessment is ordered in any taxing district, the district assessor shall proceed to make such re-assessment in the manner provided by law for making original assessments. Provided, however, that if the commission so orders, the district assessor shall, in the case of personal property, make such re-assessment by revising and correcting the statements and returns on file in his office without taking new statements or returns from the persons required by law to list or return personal property for taxation.

Section 64. The district assessor from time to time shall correct any clerical errors which he discovers in the tax list, in the name of the person charged with taxes, the valuation, description or quantity of any tract, lot or parcel of land on improvements thereon, or minerals or mineral rights therein, or in the valuation of any personal property, or when property exempt from taxation has been listed therein, after the same has been delivered to the county auditor, and certify such corrections to the county auditor, who shall enter the same upon the tax list and duplicate.

Section 65. When the district board of complaints discovers or has its attention called to the fact, that in the current year or in any year since the year 1910 any taxable land, building, structure, improvement, minerals, mineral rights or personal property in the county, has escaped taxation or has been listed for taxation at less than its true value in money, it shall forthwith notify the district assessor of such fact. The district assessor shall make such inquiries and corrections as he is authorized and required to make by law in other cases in which real or personal property has escaped taxation, or has been improperly listed or valued for taxation.

Section 66. The tax commission of Ohio shall compile the laws of the state relating to the assessment of property for taxation and the levy and collection of taxes, with such annotations, instructions and references to the decisions of the courts concerning the same as it may deem proper. The commission shall cause a sufficient number of copies of the same to be printed and distributed to the several district assessors, district boards of complaints, prosecuting attorneys, county auditors, and county treasurers in the state and to such other officers and persons as may request the same. The commission shall, from time to time, des-

ignate, by order to the supervisor of public printing, the number of copies of the same required by it, and such copies shall be printed in the manner provided by law for other public documents and distributed by the commission.

Section 67. Any expense incurred by the tax commission of Ohio, with respect to the annual assessment of real and personal property in any taxing district, shall be paid out of the treasury of the county in which such taxing district may be located, upon presentation of the order of the tax commission of Ohio certifying the amount thereof to the county auditor, who shall thereupon issue his warrant therefor upon the general fund of the county, directed to the county treasurer, who shall pay the same. All moneys paid out of the county treasury under authority of this section and section 1465-24 of the General Code, shall be a charge against the proper taxing district, and amounts so paid by the county shall be retained by the county auditor from funds due such taxing district at the time of making the semi-annual distribution of taxes.

TABLE I.
1913.
ASSESSMENT OF HEAT, LIGHT AND POWER PLANTS.

Name of Corporation	Location	1913 Assessment	Personal Property Exclusive of Franchise	Franchise
Barnes County— Valley City Gas Company.....	Valley City.....	\$ 700.00	\$ 500.00	200.00
Benson County— G. G. Candel.....	Leeds.....	800.00	.....	.....
Bottineau County— F. E. Woodward.....	Bottineau.....	1,128.00	.....	.....
Burleigh County— Hughes Electric Company.....	Bismarck.....	30,169.00	28,169.00	2,000.00
Cass County— Union Leat, Light & Power Co.....	Fargo.....	120,000.00	100,000.00	20,000.00
..... Hallett & Lynch.....	Casselton.....	1,280.00	.....	.....
Cavalier County— Langdon Light Company.....	Langdon.....	2,000.00	.....	.....
Dickey County— Oakes Electric Light & Power Co.....	Oakes.....	1,425.00	.....	.....
Foster County— Western Electric Co.....	Carrington.....	3,200.00	2700	500.00
Golden Valley County— Beach Electric Company.....	Beach.....	2,600.00	2,400.00	200.00
Grand Forks County— Red River Power Company.....	Grand Forks.....	118,000.00	100,000.00	18,000.00
Griggs County— Chester C. Platt.....	Cooperstown.....	2,700.00	.....	.....
La Moure County— Kulm Creamery & Electric Co.....	Kulm.....	397.00	.....	.....
Morton County— Mandan Electric Company.....	Mandan.....	10,000.00	9,000.00	1,000.00
..... Hebron Electric Light Plant.....	Hebron.....	1,400.00	.....	.....
Nelson County— Lakota Electric Light Plant.....	Lakota.....	1,850.00	.....	.....
..... Aneta Light & Power Company.....	Aneta.....	1,800.00	.....	.....
McVie Light & Power Company.....	McVie.....	1,000.00	.....	.....

Pembina County—					
James Lang.....	Cavaller	1,200.00	.....	.....	.....
Pembina Lighting Company.....	Pembina	400.00	.....	.....	.....
Drayton Gas Company.....	Drayton	300.00	.....	.....	.....
Walhalla Milling Company.....	Walhalla	100.00	.....	.....	.....
Geo. L. Faxman.....	Hamilton	50.00	.....	.....	.....
Pierce County—					
Northern Telephone Company.....	Rugby	3,600.00	2,100.00	.....	1,500.00
Ramsey County—					
Western Utilities Corporation.....	Devils Lake	25,500.00	18,500.00	.....	7,000.00
Ransom County—					
Enderlin Electric Light System.....	Enderlin	900.00	.....	.....	.....
Richland County—					
Northern Light Electric Co.....	Wahpeton	6,125.00	.....	.....	.....
Carlton Electric Company (Phillips).....	Hankinson	3,000.00	.....	.....	.....
Lidgerwood Mill Company.....	Lidgerwood	1,600.00	.....	.....	.....
Sargent County—					
Cogswell Electric Light Company.....	Cogswell	500.00	.....	.....	.....
Stark County—					
Hughes & Deiters.....	Dickinson	22,000.00	20,000.00	.....	2,000.00
St. Mary's Monastery.....	Third Comm. District	1,000.00	.....	.....	.....
Steele County—					
S. E. Moores.....	Hope	1,500.00	.....	.....	.....
Finley Light & Power Company.....	Finley	1,230.00	.....	.....	.....
Sharon Electric Light Plant.....	Sharon	600.00	.....	.....	.....
Stutsman County—					
Western Electric Company.....	Jamestown	25,237.00	20,237.00	.....	5,000.00
Jamestown Gas Company.....	Jamestown	2,740.00	2,240.00	.....	500.00
Towner County—					
Cando Electric Company.....	Cando	1,970.00	.....	.....	.....
Ward County—					
Consumer's Power Company.....	Minot	47,520.00	33,520.00	.....	14,000.00
Kenmare Electric Light & Power Co.....	Kenmare	3,650.00	.....	.....	.....
Wells County—					
Harvey Electric Light & Power Co.....	Harvey	1,000.00	.....	.....	.....
Williams County—					
Charles Summers.....	Ray	440.00	.....	.....	.....
Dickey County—					
Ellendale Light & Power Company.....	Ellendale	2,500.00	.....	.....	.....
Total.....	Total.....	\$ 454,611.00	\$ 382,711.00	\$ 71,900.00	

1914.
ASSESSMENT OF HEAT, LIGHT AND POWER PLANTS.

Location	County	Name of Corporation	Physical Value	Franchise Value	Total
Aneta	Nelson	Aneta Light & Power Company	\$ 1,300.00	\$ 100.00	\$ 1,400.00
Beach	Golden Valley	Beach Electric Company	3,610.00	150.00	3,760.00
Bismarck	Burleigh	Hughes Electric Company	33,000.00	7,000.00	40,000.00
Bottineau	Bottineau	F. M. Woodward	1,982.00	150.00	2,132.00
Cando	Towner	Cando Electric Company	1,970.00	150.00	2,120.00
Carrington	Foster	Carrington Light, Heat & Power Company	3,632.00	150.00	3,782.00
Cavallier	Pembina	Cavaller Heat & Power Company	3,632.00	100.00	3,732.00
Casselton	Cass	Hallett & Lynch	1,427.00	200.00	1,627.00
Cogswell	Sargent	Cogswell Light & Power Company	305.00	50.00	355.00
Cooperstown	Griggs	Cooperstown Electric Light Company	4,235.00	100.00	4,335.00
Devils Lake	Ramsey	Western Utilities Corporation	18,000.00	7,500.00	25,500.00
Dickinson	Stark	Hughes & Dieters	14,250.00	5,000.00	19,250.00
Drayton	Pembina	Drayton Gas Company	300.00	50.00	350.00
Enderlin	Ransom	Enderlin Electric Light System	3,277.00	200.00	3,477.00
Ellendale	Dickey	Ellendale Light & Power Company	3,850.00	150.00	4,000.00
Fargo	Cass	Union Light, Heat & Power Company	129,000.00	23,000.00	152,000.00
Finley	Steele	Finley Light, Heat & Power Company	1,230.00	100.00	1,330.00
Glen Ullin	Morton	C. H. Hannes	1,400.00	100.00	1,500.00
Grand Forks	Grand Forks	Red River Power Company	104,000.00	17,000.00	121,000.00
Hamilton	Pembina	G. L. Paxman	400.00	.....	400.00
Hankinson	Richland	Phillips-Carleton Electric Company	3,992.00	200.00	4,192.00
Harvey	Wells	Harvey Electric Light & Power Company	3,342.00	100.00	3,442.00
Hazleton	Emmons	Hazleton Light Plant	3,372.00	.....	3,372.00
Hebron	Morton	Hebron Electric Light & Power Company	50.00	50.00	100.00
Hope	Steele	A. N. McCallops	2,877.00	100.00	2,977.00
Hunter	Cass	Hunter Light & Power Company	300.00	50.00	350.00
Jamestown	Stutsman	Jamestown Gas Company	5,000.00	1,000.00	6,000.00
Jamestown	Stutsman	Western Electric Company	20,237.00	5,000.00	25,237.00

Kenmare	Ward	Kenmare Light & Power Company	6,280.00	200.00	6,480.00
Kulm	La Moure	Kulm Creamery & Electric Company	1,515.00	100.00	1,615.00
Lakota	Nelson	Lakota Light & Power Company	2,477.00	150.00	2,627.00
La Moure	La Moure	La Moure Light & Power Company	3,015.00	150.00	3,165.00
Langdon	Cavaller	Langdon Light Company	3,090.00	150.00	3,240.00
Leeds	Benson	Northern Electric Company	2,413.00	100.00	2,513.00
Lidgerwood	Richland	Lidgerwood Light & Power Company	3,500.00	150.00	3,650.00
Lisbon	Ransom	Lisbon Electric Light & Power Company	3,550.00	250.00	3,800.00
Mandan	Morton	Mandan Electric Company	11,725.00	3,275.00	15,000.00
Minot	Ward	Consumers Power Company	36,250.00	11,000.00	47,250.00
Mott	Grietinger	S. Stewart	2,562.00	100.00	2,662.00
McVie	Nelson	McVie Electric Light & Power Company	1,153.00	50.00	1,203.00
New Leipzig	Morton	Lewis Brothers	584.00	50.00	634.00
New Rockford	Eddy	Consumers General Service Company	5,098.00	200.00	5,298.00
Oakes	Dickey	Oakes Light & Power Company	3,410.00	150.00	3,560.00
Page	Cass	W. J. Thompson	633.00	50.00	683.00
Pembina	Pembina	Pembina Light Company	400.00	100.00	500.00
Portal	Burke	Portal Power Company	825.00	50.00	875.00
Ray	Williams	Ray Electric Company	1,266.00	50.00	1,316.00
Richardton	Stark	St. Mary's Abbey	1,677.00	100.00	1,777.00
Rolla	Rolette	John Monroe	780.00	100.00	880.00
Rugby	Pierce	Northern Telephone Company	3,600.00	200.00	3,800.00
Sharon	Steele	Sharon Light & Power Company	1,130.00	50.00	1,180.00
Tioga	Williams	Tioga Electric Light Company	673.00	50.00	723.00
Valley City	Barnes	Valley City Gas Company	5,500.00	500.00	6,000.00
Velva	McHenry	Velva Electric Service Company	2,114.00	100.00	2,214.00
Wahpeton	Richland	Otter Tail Power Company	7,472.00	1,000.00	8,472.00
Walhalla	Pembina	Walhalla Roller Mill Company	394.00	100.00	494.00
Wildrose	Williams	Wildrose Electric Light & Power Company	500.00	50.00	550.00
Wilton	Burleigh	Washburn Lignite Coal Company	989.00	50.00	1,039.00
Wilton	McLean	Washburn Lignite Coal Company	608.00	50.00	658.00
Total			486,187.00 \$	86,425.00 \$	572,612.00

1914.

ASSESSMENT OF HEAT, LIGHT AND POWER PLANTS BY COUNTIES.

County	Physical Value	Franchise Value	Total
Barnes	\$ 5,500.00	\$ 500.00	\$ 6,000.00
Benson	2,413.00	100.00	2,513.00
Bottineau	1,982.00	150.00	2,132.00
Burke	825.00	50.00	875.00
Burleigh	33,989.00	7,050.00	41,039.00
Cass	131,860.00	23,300.00	155,160.00
Cavaller	3,090.00	150.00	3,240.00
Dickey	7,260.00	300.00	7,560.00
Eddy	5,098.00	200.00	5,298.00
Emmons	375.00	.....	375.00
Foster	3,632.00	150.00	3,872.00
Golden Valley	3,610.00	150.00	3,760.00
Grand Forks	104,000.00	17,000.00	121,000.00
Griggs	4,235.00	100.00	4,335.00
Hettinger	2,562.00	100.00	2,662.00
La Moure	4,530.00	250.00	4,780.00
McHenry	2,114.00	100.00	2,214.00
McLean	608.00	50.00	658.00
Morton	16,785.00	3,475.00	20,260.00
Nelson	4,935.00	300.00	5,235.00
Pembina	5,326.00	350.00	5,676.00
Pierce	3,600.00	200.00	3,800.00
Ramsey	18,000.00	7,500.00	25,500.00
Ransom	6,827.00	450.00	7,277.00
Richland	14,964.00	1,350.00	16,314.00
Rolette	780.00	100.00	880.00
Sargent	805.00	50.00	855.00
Stark	15,927.00	5,100.00	21,027.00
Steele	5,237.00	250.00	5,487.00
Stutsman	25,237.00	6,000.00	31,237.00
Towner	1,370.00	150.00	2,120.00
Ward	42,530.00	11,200.00	53,730.00
Wells	3,142.00	100.00	3,242.00
Williams	2,439.00	150.00	2,589.00
Total	\$ 486,187.00	\$ 86,425.00	\$ 572,612.00

TABLE No. 2.
VALUATIONS OF LANDS FOR FARM LOANS FROM THE SCHOOL FUND AND FOR TAXATION.

County	Number of Loans	Number of Acres	Owner's Valuation	Owner's Valuation Per Acre	Appraised Valuation	Appraisal Valuation Per Acre	Valuation Assessed	Number of Acres in Assessed Valuation	Assessed Valuation Per Acre	1910 Census Appraisal Per Acre
Adams	25	4,039.21	\$ 86,300.00	21.12	\$ 81,700.00	\$ 20.60	\$ 11,677.00	3,559.21	\$ 3.28	\$ 19.58
Barnes	24	7,318.45	338,530.00	46.25	282,527.00	38.60	48,388.00	7,318.45	6.69	33.19
Benson	18	3,083.70	100,680.00	32.64	97,260.00	31.54	14,094.00	3,083.70	4.56	24.99
Billings	18	3,517.00	96,800.00	27.52	86,320.00	24.54	91,470.00	1,760.00	5.19	17.17
Bottineau	37	7,054.13	224,495.00	30.05	203,900.00	28.90	36,203.00	6,523.49	5.54	27.56
Bowman	14	2,020.96	54,100.00	26.77	47,740.00	23.62	5,100.00	1,220.00	4.18	18.70
Burke	8	1,276.97	28,100.00	22.00	26,900.00	21.06	5,551.00	1,276.97	4.34	17.55
Burleigh	112	25,243.41	583,047.10	23.09	541,790.00	21.46	71,588.00	21,450.81	3.33	18.84
Cass	14	3,459.00	172,500.00	49.87	164,380.00	47.50	21,177.00	3,139.00	6.74	41.17
Cavalier	67	11,786.42	388,135.00	32.93	355,300.00	30.14	54,188.00	10,197.00	5.30	27.78
Dickey	12	2,020.00	70,600.00	34.97	67,180.00	33.25	8,533.00	2,020.00	4.22	33.45
Divide	15	2,387.52	55,050.00	23.50	53,100.00	22.24	9,486.00	2,227.51	4.26	15.22
Dunn	13	3,880.00	88,380.00	24.00	85,600.00	23.26	6,810.00	2,560.00	2.66	16.67
Eddy	27	5,668.93	189,065.00	33.35	184,045.00	32.47	26,654.00	5,668.93	4.72	24.50
Emmons	18	4,720.68	114,400.00	24.23	105,083.00	22.26	12,136.00	3,725.68	3.25	21.05
Foster	34	8,693.00	313,095.00	36.02	283,220.00	32.58	45,523.00	8,378.00	5.43	29.16
Grand Forks	15	1,269.12	62,390.00	49.09	54,360.00	42.83	8,200.00	949.12	8.64	35.34
Griggs	15	3,498.44	126,450.00	36.14	118,140.00	33.78	22,048.00	3,498.44	6.30	30.11
Golden Valley	2	6,640.00	17,960.00	28.06	12,800.00	20.00	2,203.00	640.00	3.44	none
Hettinger	10	2,701.02	68,200.00	25.24	64,600.00	23.91	8,130.00	2,541.02	3.19	21.40
Kidder	22	4,924.94	110,340.00	22.40	108,410.00	22.01	16,245.00	4,278.35	3.79	18.15
La Moure	10	2,081.00	71,400.00	34.31	72,311.00	34.75	10,039.00	1,921.00	5.22	33.39
Logan	4	1,080.00	27,600.00	25.55	27,320.00	25.30	4,776.00	1,080.00	4.42	18.23
McHenry	32	6,880.90	189,000.00	27.46	187,200.00	27.29	25,540.00	6,560.90	3.89	23.67
McIntosh	32	320.00	7,040.00	22.00	6,400.00	20.00	1,264.00	320.00	3.95	18.85
McKenzie	5	800.00	16,600.00	20.75	16,300.00	20.37	1,270.00	480.00	2.64	13.40
McLean	23	4,606.44	103,590.00	22.48	102,390.00	22.22	6,654.00	1,920.00	3.46	17.94
Mercer	23	4,474.00	11,000.00	23.21	9,450.00	19.94	1,678.00	474.00	3.54	18.83
Morton	45	13,213.37	297,101.74	22.48	266,915.00	20.20	33,230.00	11,421.77	2.91	16.64
Mountrail	46	1,040.35	18,700.00	17.97	17,500.00	16.82	1,583.00	400.00	3.95	14.25

15	Nelson	2,719.60	95,600.00	35.15	91,700.00	32.71	10,752.00	2,079.50	5.12
32	Ober	2,327.60	186,577.00	20.04	178,703.00	19.19	18,756.00	6,743.29	2.72
12	Pembina	2,637.60	99,450.00	27.71	94,500.00	25.73	18,661.00	1,763.00	2.02
23	Pierce	4,951.80	149,800.00	33.77	146,300.00	32.92	20,894.00	4,951.80	4.30
23	Ransey	6,348.20	214,800.00	33.84	208,275.00	32.89	32,070.00	5,868.20	5.04
3	Ransom	960.13	35,700.00	37.18	36,800.00	38.32	1,763.00	320.00	5.51
9	Renville	2,160.00	53,000.00	24.54	49,800.00	23.05	4,278.00	1,040.00	4.11
9	Richland	1,917.77	76,873.00	29.82	79,400.00	41.40	1,438.00	1,438.00	7.38
16	Rolette	2,675.55	67,150.00	25.19	64,000.00	23.92	2,615.52	2,615.52	4.34
14	Sargent	3,249.00	122,821.00	37.80	130,840.00	40.27	15,921.00	3,089.00	5.15
9	Sheridan	2,089.00	58,500.00	28.03	53,000.00	25.37	8,829.00	1,929.00	4.57
14	Stark	4,000.00	106,600.00	26.65	89,520.00	22.58	11,894.00	3,840.00	3.09
5	Steele	1,280.00	54,400.00	42.50	50,000.00	39.06	1,280.00	1,280.00	5.04
44	Stutsman	11,390.14	368,780.00	32.37	327,730.00	28.77	61,189.00	10,750.14	5.69
24	Towner	5,344.54	170,700.00	31.94	166,700.00	31.19	28,736.00	5,344.54	5.39
8	Trall	1,836.00	98,100.00	53.43	90,200.00	49.13	10,457.00	1,516.00	6.89
34	Walsh	7,128.68	287,500.00	40.33	270,300.00	37.91	43,353.00	6,808.68	6.36
29	Ward	5,110.35	146,100.00	28.58	120,900.00	23.65	16,413.00	3,331.49	4.33
10	Wells	2,280.00	71,500.00	32.20	71,400.00	32.16	10,976.00	2,220.00	4.94
17	Williams	2,788.52	54,550.00	19.49	52,950.00	18.20	6,091.00	1,678.52	3.63
995	Total	219,522.24	\$ 6,548,599.84	\$ 29.83	\$ 6,096,859.00	\$ 27.77	\$ 953,174.00	\$ 189,497.66	\$ 5.03
	Average								

TABLE No. 2.
VALUATIONS OF LANDS FOR FARM LOANS FROM THE SCHOOL FUND AND FOR TAXATION.

County	Number of Loans	Number of Acres	Owner's Valuation	Owner's Valuation Per Acre	Appraised Valuation	Appraisal Per Acre	Valuation Assessed	Number of Acres in Assessed Valuation	Assessed Valuation Per Acre	1910 Census Appraisal Per Acre
Adams	25	4,039.21	\$ 86,300.00	\$ 21.12	\$ 81,700.00	\$ 20.20	\$ 11,677.00	3,559.21	\$ 3.28	\$ 3.58
Barnes	25	7,318.45	338,530.00	46.25	282,527.00	38.60	48,988.00	7,318.45	6.69	13.19
Benson	24	3,083.70	100,680.00	32.64	97,260.00	31.54	14,094.00	3,083.70	4.56	24.99
Billings	18	3,517.00	86,800.00	27.52	86,320.00	24.54	91,470.00	1,760.00	5.19	17.17
Bottineau	37	7,054.13	224,495.00	30.06	203,900.00	28.90	36,203.00	6,523.49	5.54	27.56
Bowman	14	2,020.96	54,100.00	26.77	47,740.00	23.62	5,100.00	1,220.00	4.18	18.70
Burke	8	1,276.97	28,100.00	22.00	26,900.00	21.06	5,551.00	1,276.97	4.34	17.55
Burleigh	112	25,243.41	583,047.10	23.09	541,790.00	21.46	71,588.00	21,450.81	3.33	18.84
Cass	14	3,459.00	172,500.00	49.87	164,380.00	47.50	21,177.00	3,139.00	6.74	41.17
Cavaller	67	11,786.42	388,135.00	32.93	355,300.00	30.14	54,388.00	10,197.00	5.30	27.78
Dickey	12	2,020.00	70,640.00	34.97	67,180.00	33.25	8,533.00	2,020.00	4.22	33.45
Divide	15	2,387.52	55,050.00	23.50	53,100.00	22.24	9,486.00	2,227.51	4.26	15.22
Dunn	13	3,880.00	88,380.00	24.00	85,600.00	23.26	6,810.00	2,560.00	2.65	16.67
Eddy	27	5,668.93	189,065.00	33.35	184,045.00	32.47	26,554.00	5,668.93	4.72	24.50
Emmons	18	4,720.68	114,400.00	24.23	105,083.00	22.26	12,136.00	3,725.68	3.25	21.05
Foster	34	8,693.00	313,095.00	36.02	283,220.00	32.58	45,523.00	8,378.00	5.43	29.16
Grand Forks	36	1,269.12	62,300.00	49.09	54,360.00	42.83	8,200.00	894.12	8.64	35.34
Griggs	15	3,498.44	126,450.00	36.14	118,140.00	33.78	22,048.00	3,498.44	6.30	30.11
Golden Valley	12	3,640.00	17,960.00	28.06	12,800.00	20.00	2,203.00	640.00	3.44	none
Hettinger	10	2,701.02	68,200.00	25.24	64,600.00	23.91	8,130.00	2,541.02	3.19	21.40
Kidder	22	4,324.94	110,340.00	25.40	108,410.00	22.01	16,245.00	4,278.35	3.79	18.15
La Moure	10	2,081.00	71,400.00	34.31	72,311.00	34.75	10,039.00	1,921.00	5.22	33.39
Logan	4	1,080.00	27,600.00	25.55	27,320.00	25.30	4,776.00	1,080.00	4.42	18.23
McHenry	32	6,880.90	189,000.00	27.46	187,200.00	27.29	25,540.00	6,560.90	3.89	23.67
McIntosh	32	320.00	7,040.00	22.00	6,400.00	20.00	1,264.00	320.00	3.95	18.85
McKenzie	5	800.00	16,600.00	20.75	16,300.00	20.37	1,270.00	480.00	2.64	13.40
McLean	23	4,606.44	103,590.00	22.48	102,390.00	22.22	6,654.00	1,920.00	3.46	17.94
Mercer	3	474.00	11,000.00	23.21	9,450.00	19.94	1,678.00	474.00	3.54	18.83
Morton	3	13,213.37	297,101.74	22.48	266,915.00	20.20	33,230.00	11,421.77	2.91	16.64
Mountrail	6	1,040.35	18,700.00	17.97	17,500.00	16.82	1,583.00	1,400.00	3.95	14.25

TABLE No. 3.
DISBURSEMENTS OF COUNTIES
From County Auditor's and Treasurer's Reports July 1, 1912 to June 30, 1913.

County	County Auditor	Auditor's Deputies	County Treasurer	Treasurer's Deputies	Register of Deeds	Register of Deeds Deputies
Adams	\$ 1,500.00	1,607.50	1,500.00	391.00	1,399.95	748.00
Barnes	2,400.00	3,087.90	2,400.00	1,457.50	1,999.92	1,851.25
Benson	2,166.60	2,032.37	2,166.58	1,946.00	1,841.66	1,982.25
Billings	1,900.00	1,994.65	1,900.00	1,795.18	1,700.00	1,817.79
Bottineau	2,199.96	2,252.40	2,199.96	1,412.81	1,802.25	3,189.50
Bowman	*1,500.00	*600.00	*1,691.00	*235.00	*1,400.16	*1,660.00
Burke	1,650.00	2,178.08	1,650.00	1,773.76	1,600.20	1,630.00
Burleigh	2,049.96	1,805.00	2,149.96	1,047.57	1,716.28	2,528.38
Cass	2,499.96	5,109.88	2,499.96	3,302.89	1,999.92	3,663.85
Cavalier	2,100.00	2,503.00	2,100.00	2,157.00	1,699.92	1,955.00
Dickey	1,899.96	998.25	1,899.96	1,720.00	1,605.25	600.00
Divide	1,599.96	3,085.79	1,599.96	1,680.00	1,605.25	2,629.35
Dunn	1,500.00	577.00	1,500.00	1,292.50	1,400.00	1,056.25
Eddy	1,500.00	600.00	1,500.00	394.24	1,516.70	550.00
Emmons	1,800.00	488.00	1,800.00	295.00	1,600.00	950.27
Foster	1,600.00	780.00	1,600.00	767.50	1,600.00	740.00
Golden Valley	820.83	269.22	800.00	150.00	1,610.25	648.68
Grand Forks	2,499.96	4,530.32	2,499.96	3,794.00	1,999.92	3,040.00
Griggs	1,800.00	840.00	1,800.00	3,818.25	1,600.00	840.00
Hettinger	1,500.00	1,467.33	1,500.00	603.72	1,399.90	2,068.40
Kidder	1,641.61	699.33	1,647.62	819.84	1,599.96	1,047.40
LaMoure	2,000.00	1,493.00	2,000.00	904.00	1,700.00	1,123.00
Logan	1,600.00	1,175.00	1,725.00	235.00	1,600.00	826.00
Mercer	1,449.96	780.00	1,449.96	405.00	1,299.96	1,137.50
Morton	2,341.62	3,122.60	2,441.62	2,432.38	2,033.26	3,047.00
Mountrail	1,649.94	2,753.00	1,654.69	1,195.00	1,599.96	3,794.84
McHenry	2,200.18	2,550.00	2,200.18	2,212.00	1,800.00	2,822.50
McIntosh	1,36.10	1,627.38	1,627.38	200.00	1,599.96	650.00
McKenzie	1,500.00	925.32	1,500.00	382.00	1,599.96	1,288.42
McLean	1,906.05	1,990.85	1,899.96	1,176.84	1,699.92	4,268.10
Nelson	1,900.00	1,718.00	1,900.00	1,047.00	1,700.00	845.00
Oliver	1,433.24	488.33	1,433.24	1,526.00	1,233.95	151.76
Pembina	2,000.01	1,820.00	1,999.98	792.11	1,700.04	1,241.00
Pierce	1,700.00	1,453.69	1,700.00	1,453.00	1,600.00	1,412.36
Ramsey	2,100.00	2,269.33	2,100.00	1,453.00	1,700.00	1,955.40

Ransom	1,800.00	1,184.00	1,800.00	1,142.00	1,600.00	1,228.00
Renville	1,599.96	1,919.84	1,599.96	1,111.27	1,599.96	1,895.91
Richland	2,500.00	3,354.68	4,673.01	**	4,010.90	***
Rolette	1,599.96	745.00	1,599.96	275.00	1,599.96	717.50
Sargent	1,849.98	1,229.65	1,849.98	930.00	1,649.98	834.00
Stark	1,899.96	1,033.16	1,899.96	565.00	1,700.00	2,293.50
Sheridan	1,604.68	993.50	1,604.63	577.00	1,833.72	2,004.80
Steele	1,700.00	739.46	1,700.00	520.00	1,526.32	408.39
Stutsman	2,500.00	3,291.25	4,318.70	**	4,846.82	***
Trail	2,000.00	900.00	2,000.00	720.00	1,700.00	720.00
Towner	1,900.00	1,195.00	1,900.00	1,231.17	1,700.00	1,435.87
Walsh	2,199.96	1,622.83	2,199.96	1,524.00	1,775.00	2,130.00
Ward	2,400.00	6,028.96	2,400.00	3,835.15	8,434.99	1,006.00
Wells	1,899.96	1,262.20	1,899.96	900.00	1,699.92	1,206.00
Williams	2,000.00	3,409.77	2,000.00	1,665.13	1,700.00	4,318.22
Totals	\$ 32,971.22	\$ 85,905.61	\$ 97,533.01	\$ 53,749.81	\$ 98,976.34	\$ 79,451.44

** Taken from Reports for 1912.

DISBURSEMENTS OF COUNTIES—Con't.

County	County Judge	County Judge's Deputies	States Attorney Asst's & Expense	Supt Schools Deputy & Mileage	Suveyor	Assessors
Adams	1,099.96	\$	999.96	1,664.50	\$	46.00
Barnes	1,999.92	742.00	3,172.55	5,351.38	71.80	667.70
Benson	2,500.00	265.00	2,433.05	2,891.52	38.90	234.20
Billings	1,700.00	15.04	1,580.91	3,056.95	1,456.85	2,026.18
Bottineau	1,999.92	966.00	3,593.41	3,593.41	832.33	*912.97
Bowman	*1,200.00		*1,522.26	*1,618.51	*209.80	
Burke	1,400.00	415.00	3,114.51	2,998.50	485.75	629.60
Burleigh	1,799.96	204.00	2,382.83	2,976.64	1,338.95	
Cass	2,499.96	1,800.00	3,555.98	4,911.33	10.00	
Cavalier	1,967.00	2,640.00	3,095.03	4,141.33		
Dickey	2,149.58	60.00	1,557.35	2,911.92	34.77	
Divide	1,293.96		1,911.35	2,302.37	170.50	252.35
Dunn	1,100.00		882.00	2,282.20	112.25	1,086.86
Eddy	1,099.92		999.96	2,252.57	18.90	1,233.70
Emmons	1,500.00		1,200.00	1,821.10		1,976.60
Foster	1,800.00		1,546.02	2,661.52	61.50	1,572.00
Golden Valley	1,601.87		3,419.88	807.99		
Griggs	1,999.92	1,826.00	3,419.88	4,614.82	1,261.13	
Hettinger	1,500.00		1,204.45	2,752.10	200.00	413.80
Kidder	1,099.97		1,089.40	2,285.03		716.00
LaMoure	1,299.96	338.20	1,283.33	2,431.38		527.20
Logan	2,500.10		1,734.45	2,903.50	4.00	
Mercer	1,300.00		1,346.30	1,914.97		1,108.40
Morton	1,000.00		831.12	1,423.58	144.90	1,992.55
Mountrail	2,374.22		3,068.42	5,101.94	2,556.75	2,798.06
McHenry	1,399.98		1,928.08	2,105.30	1,056.02	760.00
McIntosh	2,249.99	950.00	3,837.00	5,389.10	68.90	934.70
McIntosh	1,299.96		1,230.00	1,637.76		918.00
McKenzie	1,099.92		1,968.82	2,482.63		1,472.05
McLean	1,599.96		2,765.95	3,303.88		
Nelson	1,600.00	70.84	1,901.45	3,000.30		788.40
Oliver	1,865.00		807.07	1,400.44	11.50	
Pembina	1,700.04	720.00	1,698.25	2,794.77		985.75
Pierce	1,500.00	555.00	1,486.51	2,716.00		50.00
Ransom	2,500.00	555.00	1,967.68	2,734.67		24.00
Renfrew	2,800.00	40.00	1,200.00	2,782.58	30.00	
Renville	2,100.00		1,831.72	2,795.13	232.30	
Richland	2,840.00	****	2,939.20	5,609.04		
Rolette	1,234.96	65.00	1,358.05	2,607.81	355.50	1,194.70

Sargent	1,549.98	510.00	1,416.20	2,761.90	512.65	1,348.80
Stark	1,599.96	.....	1,574.11	2,691.87	36.80	1,106.30
Sheridan	1,470.11	.....	1,786.76	3,032.11	.....	1,040.00
Steele	1,500.00	.....	1,267.20	2,433.53	.....	256.00
Stutsman	3,520.00	****	2,645.31	5,614.29	.....	.....
Trall	1,700.00	.....	1,918.05	2,896.80	.....	.....
Towner	1,600.00	720.00	1,979.05	2,730.25	.....	.....
Town	1,999.92	20.00	1,979.05	4,372.90	71.00	.....
Walsh	2,499.63	1,020.00	2,603.34	10,815.80	1,565.26	356.60
Ward	2,499.96	2,410.00	5,181.70	2,924.38	66.90	1,327.00
Wells	1,700.00	365.00	1,747.90	3,985.71	902.21	336.55
Williams .....	.....	780.00	2,514.27	.....	.....	.....
Totals	\$ 86,022.09	\$ 18,432.08	\$ 97,936.29	\$ 156,819.27	\$ 13,928.12	\$ 29,793.77

* Taken from Reports for 1912.

DISBURSEMENTS OF COUNTIES—Con't.

County	Janitor	Board of Health	Physician	Poor	Boarding Prisoners	Sheriff's Deputies & Bailiffs
Adams	780.00	187.00	918.67	309.25	44.59	2,216.47
Barnes	845.00	215.50	512.50	1,316.37	861.15	4,257.91
Benson	320.00	423.50	284.40	2,736.41	1,959.25	3,690.47
Billing	900.00	445.05	.....	2,368.45	1,884.45	9,760.51
Bottineau	212.74	233.45	.....	6,517.90	980.40	4,411.34
Bowman	735.00	73.80	.....	*2,650.23	*374.97	*1,167.23
Burke	745.00	331.25	174.00	1,521.84	191.75	2,822.26
Burlingame	445.00	331.25	595.79	6,006.74	1,294.25	4,787.60
Cass	1,520.00	985.50	1,970.00	5,785.90	4,384.25	4,800.27
Cavalier	600.00	353.40	1,421.75	4,524.23	1,545.60	4,345.26
Dickey	809.25	89.25	500.00	2,150.32	318.90	3,096.34
Divide	610.00	218.55	.....	1,492.26	521.64	5,418.83
Dunn	740.00	282.95	172.50	1,512.34	155.85	1,604.82
Eddy	231.00	161.13	.....	1,143.07	821.55	2,497.30
Emmons	780.00	300.00	.....	537.20	85.50	1,902.48
Foster	396.85	396.85	.....	2,653.70	468.70	1,989.69
Golden Valley	26.00	26.00	34.80	224.50	50.90	1,625.60
Grand Forks	1,277.25	1,712.70	1,446.26	17,063.13	**	7,067.95
Griggs	720.00	398.28	300.00	399.91	124.91	1,575.50
Hettinger	510.00	21.60	223.90	331.66	446.50	1,952.25
Kidder	525.00	987.24	131.00	69.95	49.55	1,804.45
Lamoure	795.00	103.25	.....	1,190.97	237.10	3,007.09
Logan	4.00	128.90	.....	2,570.21	.....	1,376.20
Mercer	468.66	.....	.....	6.00	81.50	2,352.40
Morton	775.00	546.25	903.20	2,363.78	2,081.60	8,290.09
Mountrail	485.00	.....	.....	1,897.64	1,213.65	3,245.53
McHenry	870.00	266.65	10.00	6,051.13	914.60	4,300.15
McIntosh	310.00	444.90	.....	206.60	99.21	2,242.32
McKenzie	.....	13.00	.....	399.36	217.95	3,840.71
McLean	780.00	.....	12.00	2,553.44	1,200.56	3,922.27
Nelson	500.00	138.30	.....	2,328.89	556.10	2,470.25
Oliver	450.00	188.25	21.75	456.96	16.00	970.85
Pembina	660.00	111.85	.....	6,814.86	73.80	2,116.32
Pierce	798.00	89.44	412.50	2,029.30	470.47	3,708.52
Ransom	1,812.94	507.30	635.00	3,523.45	1,849.80	1,860.46
Ransom	600.00	146.60	487.30	3,733.78	733.35	2,640.83
Renville	72.00	12.00	721.05	2,172.97	93.80	4,095.75
Richland	826.45	234.05	1,049.45	2,585.70	****	6,867.15
Rolette	** 328.00	178.80	358.00	2,095.85	284.65	2,089.93

Sargent	790.00	969.59	.....	934.69	273.15	2,254.03
Stark .....	.....	123.80	.....	912.00	956.90	3,478.09
Sheridan	260.50	79.05	.....	836.95	306.90	1,884.52
Steele	322.25	189.80	.....	2,253.74	.....	1,676.57
Stutsman	750.00	349.20	400.00	8,082.14	1,254.20	4,351.61
Trall	900.00	132.70	500.00	2,639.73	.....	3,031.21
Towner	766.00	258.60	1,056.25	2,791.90	1,523.50	2,661.19
Walsh	810.00	1,076.75	735.00	8,800.11	1,473.25	2,800.87
Ward	1,720.00	1,583.01	777.30	16,953.02	3,657.90	8,330.50
Wells	685.00	2,031.82	1,291.29	3,346.26	127.65	1,797.10
Williams	964.66	15.75	.....	3,141.13	1,743.60	6,286.80
Totals	\$ 30,991.60	\$ 17,822.71	\$ 17,694.16	\$ 156,897.77	\$ 38,330.64	\$ 170,743.85

* Taken from Reports for 1912.

DISBURSEMENTS OF COUNTIES—Cont'd.

County	Coroner & Witnesses	Election Expenses	Repairs Fuel & Light	Books & Stationery	Printing & Advertising	Insanity Board
Adams	\$ 69.80	2,193.47	68.55	1,509.20	3,045.06	..240.36
Barnes	161.70	4,213.09	1,616.32	2,013.35	3,391.28	69.15
Benson	133.60	3,025.45	850.12	2,366.03	2,130.22	65.40
Billings	41.80	5,219.78	925.55	2,742.86	3,151.36	77.95
Bottineau	186.10	4,189.00	3,603.20	2,339.39	..	*400.80
Bowman	*113.40	*828.80	*443.70	*1,758.75	*2,367.34	39.95
Burke	55.00	2,088.50	285.05	1,465.93	2,431.38	..
Burleigh	176.64	5,620.36	2,925.35	2,688.80	3,547.53	47.50
Cass	342.56	2,409.14	2,409.14	4,552.35	2,897.78	99.95
Dickey	245.90	3,335.91	876.90	1,737.50	2,859.18	1,997.60
Cavaller	86.60	2,649.30	1,244.65	1,031.54	3,410.33	..
Divide	57.60	2,604.48	578.80	4,347.89	3,398.33	96.90
Dunn	..	878.90	264.55	1,434.04	2,643.28	46.10
Eddy	..	1,137.29	941.23	1,093.42	2,532.55	56.94
Emmons	..	2,627.15	334.70	1,211.92	3,193.55	22.50
Foster	51.10	1,742.60	1,473.55	1,060.21	2,331.10	32.45
Golden Valley	13.00	..	10.55	3,077.17	2,331.70	25.60
Grand Forks	65.60	6,364.58	2,905.37	3,370.03	4,711.44	..
Griggs	828.90	2,390.69	1,219.72	863.10	3,527.64	1,053.05
Hettinger	21.80	2,269.90	1,194.44	2,423.81	3,830.66	55.85
Kidder	389.37	2,480.25	460.30	2,694.39	3,995.91	53.80
La Moure	165.35	2,500.04	1,447.13	3,283.87	3,320.24	..
..	6.10	2,500.04	1,447.13	3,283.87	3,320.24	..
Logan	..	1,417.76	192.95	1,312.48	2,097.60	48.75
Mercer	..	997.37	835.18	1,337.54	1,577.45	..
Morton	80.00	6,512.97	981.41	3,997.55	7,522.28	388.00
Mountrail	240.35	3,582.03	232.95	1,526.97	3,905.69	75.50
McHenry	18.45	5,986.11	5,053.25	1,699.27	5,295.91	213.20
McIntosh	272.50	1,314.00	379.94	1,078.83	1,641.30	202.76
McKenzie	32.60	1,469.93	661.26	1,147.88	2,837.82	1.00
McLean	67.25	3,617.13	1,385.33	3,164.74	4,066.03	86.82
Neilon	132.60	2,603.25	455.26	1,575.05	4,717.83	1.25
Oliver	14.50	1,139.65	498.14	1,045.21	3,617.85	20.00
Pembina	75.60	2,643.00	325.42	1,095.70	2,232.86	20.00
Pierce	39.50	2,515.48	1,982.88	1,993.86	3,410.56	130.25
Ransom	215.10	4,336.30	2,372.66	2,032.00	3,805.79	139.52
..	5.40	2,276.02	754.85	2,623.47	4,230.42	281.60
Renville	..	1,212.30	665.52	1,360.54	2,604.69	..
Richland	280.60	4,761.23	3,451.50	3,247.94	3,379.42	17.75

Rolette	10.70	2,463.13	1,967.52	1,238.36	2,168.82	57.50
Sargent	236.70	1,729.15	1,273.90	2,467.65	1,938.13	224.25
Stark	106.90	2,735.67	572.67	1,651.60	2,730.42	280.39
Sheridan	151.10	824.47	800.40	2,318.79	3,087.12	627.03
Steele .....	.....	1,539.70	422.34	1,286.25	1,999.70	30.50
Stutsman	192.60	6,345.09	1,438.89	2,849.27	2,218.32	...
Trall	44.40	1,804.00	1,183.28	1,649.22	1,936.24	170.06
Towner	105.95	3,334.22	1,749.57	1,320.37	1,233.08	14.00
Walsh	195.75	6,183.10	1,187.30	1,751.00	2,338.06	361.15
Ward	165.81	4,952.00	4,896.18	3,427.33	7,203.31	821.20
Wells	207.65	2,646.45	573.62	1,693.53	3,737.34	...
Williams	621.00	4,403.95	1,317.33	3,564.96	7,448.94	210.70
Totals	\$ 7,378.28	\$ 148,844.44	\$ 63,707.17	\$ 99,452.31	\$ 158,124.25	\$ 8,927.13

* Taken from Reports for 1912.

DISBURSEMENTS OF COUNTIES—Cont.

County	Coroner & Witnesses	Election Expenses	Repairs Fuel & Light	Books & Stationery	Printing & Advertising	Insanity Board
Adams	\$ 69.80	2 193.47	68.55	1,509.20	3,045.06	...
Barnes	161.70	4 213.09	1,816.82	2,913.35	3,391.39	240.36
Benson	133.60	3 025.45	1,850.12	2,936.03	5,130.22	69.15
Billings	41.80	5 219.78	325.15	2,932.86	2,121.96	65.40
Bothreau	186.10	4 139.00	3 603.20	1,528.22	3,561.84	77.95
Bowman	*113.40	*838.80	*449.70	*	*2,497.38	*400.80
Burke	55.00	2 088.50	385.05	1,188.45	3,247.59	47.50
Burleigh	176.64	5 630.36	2,925.35	2,888.93	4,146.38	99.95
Cass	342.56	5 639.45	2,409.14	4,688.80	3,247.59	99.95
Cavaller	245.90	3 335.91	2,876.90	1,722.26	2,890.78	1,997.60
Dickey	86.60	2 649.30	1,244.65	1,067.50	3,659.16	...
Divide	57.60	2 604.48	1,578.60	4,347.83	3,410.23	96.90
Dunn	...	878.90	264.55	1,347.83	3,598.53	45.10
Eddy	...	1 137.29	341.23	1,093.45	2,043.29	96.94
Emmons	...	2 637.15	334.70	1,913.92	2,923.55	22.50
Foster	51.10	1 742.60	1,373.85	1,661.92	2,196.51	12.45
Golden Valley	13.00	...	10.65	3 077.17	2,381.10	25.60
Grand Forks	65.60	6 364.58	2,905.87	3 370.03	4,751.44	10.00
Griggs	21.80	2 390.69	1,219.72	2,862.10	5,527.84	1,053.05
Hettinger	389.87	2 269.90	1,194.44	2,492.81	3,630.66	75.85
Kidder	165.35	2 480.25	1,460.30	2,883.87	3,936.51	53.80
La Moure	6.10	2 500.04	1,447.13	3 370.03	3,920.24	...
Logan	...	1 417.76	1,192.95	1,312.48	1,577.50	48.75
Mercer	80.00	1 997.37	335.18	1,337.58	2,027.48	...
Monton	240.35	6 512.97	991.41	3,997.55	7,522.28	388.00
Mountrail	18.45	3 532.03	232.95	1,526.97	2,805.69	79.50
McHenry	272.50	5 985.11	5,053.25	1,699.27	2,395.31	213.20
McIntosh	32.60	1 314.00	3,379.94	1,078.83	2,631.29	202.76
McKenzie	67.25	1 469.93	661.26	1,147.88	2,631.29	14.00
McLean	97.80	3 617.13	1,385.83	3,164.71	4,087.82	39.85
Nelson	132.60	2 603.25	1,455.26	575.07	4,796.38	14.25
Oliver	14.50	1 139.65	498.14	1,042.20	4,917.58	20.00
Pembina	75.60	2 643.00	325.42	1,025.70	2,923.86	150.25
Pierce	39.50	2 515.48	1,882.88	1,993.86	2,432.58	189.55
Ransom	215.10	4 336.30	2,372.66	2,022.07	2,805.50	281.60
Renville	5.40	2 276.02	2,754.85	622.47	4,820.12	...
Richland	...	1 212.30	665.62	1,360.54	2,604.89	17.75
	280.60	4,761.23	3,451.50	3,247.94	3,479.42	...

Rolette	10.70	2,463.13	1,967.52	1,238.36	2,168.82	57.50
Sargent	236.70	1,722.15	1,273.90	2,467.65	1,328.13	224.25
Stark	106.90	2,736.67	572.67	1,661.60	2,730.42	280.39
Sheridan	151.10	924.47	800.40	2,318.79	3,027.12	627.03
Steele .....	.....	1,539.70	422.34	1,286.25	1,999.70	30.50
Stutsman .....	.....	6,246.09	1,438.89	2,849.27	2,218.32	.....
Traill	192.60	1,304.00	1,183.28	1,549.22	1,836.24	170.05
Towner	44.40	3,334.22	1,749.57	1,320.37	1,228.08	14.00
Walsh	105.95	6,183.10	1,187.30	1,751.00	2,338.06	361.15
Ward	195.75	4,952.00	4,896.18	3,427.33	7,203.31	821.20
Wells	165.31	2,646.45	573.62	1,693.53	3,767.34	.....
Williams	207.65	4,403.95	1,317.33	3,564.96	7,448.94	210.70
Totals	7,878.23	148,844.44	63,707.17	99,452.81	158,124.25	8,927.13

* Taken from Reports for 1912.

DISBURSEMENTS OF COUNTIES—Con't.

County	Coroner & Witnesses	Election Expenses	Repairs Fuel & Light	Books & Stationery	Printing & Advertising	Insanity Board
Adams	\$ 69.80	2,193.47	68.55	1,509.20	3,045.06	240.36
Barnes	161.70	4,213.09	1,816.82	2,336.35	3,391.29	69.15
Benson	132.60	3,025.45	1,850.12	2,366.03	5,130.22	65.40
Billings	41.80	5,219.78	325.12	2,742.86	2,121.86	77.95
Bothreau	186.10	4,189.00	3,403.20	2,359.29	3,561.84	*400.80
Bowman	*113.40	*838.80	*449.70	1,158.75	*2,497.38	47.50
Burke	55.00	2,088.50	385.05	2,466.93	4,146.93	99.95
Burleigh	176.64	5,630.36	2,325.35	2,588.80	3,247.59	1,997.60
Cass	342.56	5,639.45	2,409.13	1,552.35	2,990.78	96.90
Cavaller	245.90	3,335.91	2,376.90	1,727.50	3,659.15	45.10
Dickey	86.60	2,649.30	1,244.65	1,931.54	3,410.23	96.94
Divide	57.60	2,604.48	1,578.60	1,347.89	3,598.83	22.50
Dunn	.....	2,878.90	264.55	1,354.04	2,043.39	12.45
Eddy	.....	1,137.29	341.93	1,093.42	2,623.55	25.60
Emmons	51.10	1,627.15	344.70	1,211.32	3,196.51	10.00
Foster	13.00	1,742.60	1,373.85	3,090.21	4,711.44	1,053.05
Golden Valley	65.60	6,364.58	2,905.82	3,377.17	484.70	75.85
Grand Forks	828.90	2,390.69	1,219.72	2,863.03	3,627.84	53.80
Griggs	21.80	2,289.90	1,194.44	2,893.31	2,996.31	48.75
Hettinger	389.87	2,480.25	1,460.30	2,933.37	3,630.66	388.00
Kidder	165.35	2,500.04	1,447.13	3,332.56	2,522.23	79.50
La Moure	6.10	1,417.76	1,192.95	1,332.56	2,905.59	213.20
Logan	.....	1,997.37	335.18	1,596.25	2,936.31	202.76
Mercer	80.00	6,512.97	391.41	1,898.37	2,641.30	14.00
Morton	240.35	5,532.03	5,053.25	3,164.71	4,066.03	89.85
Mountrail	18.45	5,986.11	5,053.25	3,164.71	4,066.03	14.25
McHenry	272.50	1,314.00	1,078.83	1,042.21	2,932.96	20.00
McIntosh	32.60	3,617.13	1,385.83	1,042.21	2,932.96	139.55
McKenzie	67.25	2,603.25	1,385.83	1,042.21	2,932.96	281.60
McLean	97.80	1,139.65	1,385.83	1,042.21	2,932.96	17.75
Nelson	132.60	2,643.00	1,385.83	1,042.21	2,932.96	.....
Oliver	14.50	2,515.48	1,385.83	1,042.21	2,932.96	.....
Pembina	75.60	4,336.30	1,385.83	1,042.21	2,932.96	.....
Pierce	39.50	2,276.02	1,385.83	1,042.21	2,932.96	.....
Ransom	215.10	1,212.30	1,385.83	1,042.21	2,932.96	.....
Renville	5.40	4,761.23	1,385.83	1,042.21	2,932.96	.....
Richland	280.60	.....	3,451.50	3,247.94	3,473.42	.....

Rolette	10.70	2,463.13	1,967.52	1,238.36	2,168.82	57.50
Sargent	236.70	1,729.15	1,273.90	2,467.65	1,928.13	224.25
Stark	106.90	2,735.67	572.97	1,651.60	2,730.42	280.39
Sheridan	151.10	924.47	800.40	2,318.79	3,027.12	627.03
Steele .....	.....	1,539.70	422.34	1,286.25	1,999.70	30.50
Stutsman .....	.....	6,246.09	1,438.89	2,849.27	2,218.32	..
Trall	192.60	1,304.00	1,183.28	1,549.22	1,336.24	170.05
Towner	44.40	3,334.22	1,749.57	1,320.37	1,228.08	14.00
Walsh	105.95	6,183.10	1,157.30	1,751.00	2,338.06	361.15
Ward	195.75	4,952.00	4,895.18	3,427.33	7,203.31	821.20
Wells	165.81	2,646.45	573.62	1,693.53	3,767.34	..
Williams	207.65	4,403.95	1,317.33	3,564.96	7,448.94	210.70
Totals	7,878.23 \$	148,844.44 \$	63,707.17 \$	99,452.81 \$	158,124.25 \$	8,927.13

* Taken from Reports for 1912.

DISBURSEMENTS OF COUNTIES—Cont.

County	Hall Insurance	Culverts & Roads	Bridges	Sinking	Clerk of Court & Deputy	Jurors & Witnesses
Adams	\$ 854.92	2,386.75	2,933.55	31,230.00	900.00	1,269.78
Barnes	7,025.76	11,442.76	.....	2,719.92	2,466.08
Benson	1,106.76	8,704.00	.....	2,772.43	3,218.70
Billings	20,777.79	15,817.30	.....	1,362.72	1,835.46
Bottineau	1,380.57	6,259.90	.....	2,502.36	1,194.70
Bowman	*4,027.56	*6,205.72	*	*989.50	*1,067.10
Burke	544.50	643.85	5,455.75	.....	1,607.40	1,811.97
Burleigh	10,287.54	7,767.61	.....	1,586.21	2,085.26
Cass	10,905.39	13,920.22	.....	4,239.27	7,811.31
Cavalier	11,936.48	11,340.79	.....	1,332.92	2,071.50
Dickey	9,459.94	12,154.72	.....	1,841.56	1,375.40
Divide	9,232.28	14,898.16	.....	900.00	1,745.50
Dunn	1,572.77	4,510.96	.....	1,050.00	125.90
Eddy	52.00	7,826.54	5,600.30	.....	1,200.00	1,991.60
Emmons	6,189.26	1,222.24	.....	1,165.00	60.20
Forster	12,397.50	.....	.....	480.00	849.17
Golden Valley	1,142.42	12,828.20	.....	3,139.92	2,968.75
Grand Forks	6,025.42	11,501.97	.....	1,200.00	738.80
Griggs	8,782.65	9,661.86	1,572.70	1,084.15	1,421.95
Hettinger	1,041.61	8.00
Kidder	4,530.72	.....	1,478.00	865.30
La Moure	6,574.59	2,257.20	.....	1,005.00	1,116.82
Logan	8,265.59	1,885.96	.....	849.96	1,116.82
Mercer	41,816.56	29,949.79	.....	2,071.23	4,182.85
Morton	399.34	4,227.47	.....	1,478.96	2,042.81
Mountrail	13,538.10	20,467.89	.....	2,320.00	2,042.81
McHenry	4,332.49	1,695.81	.....	989.96	1,700.06
McIntosh	3,454.58	1,074.90	.....	900.00	377.60
McKenzie	16,018.25	4,688.61	.....	1,453.16	2,492.40
McLean	6,949.27	6,245.26	.....	1,401.50	817.70
Nelson	276.80	2,354.08	.....	833.34	257.35
Oliver	9,809.58	7,712.87	.....	1,637.54	341.60
Pembina	5,716.53	6,556.43	.....	1,840.00	3,840.97
Pierce	372.00	9,551.82	.....	1,985.15	3,217.50
Ramsey	983.81	3,731.90	.....	1,339.50	1,636.50
Ransom	462.51	2,051.85	.....	1,000.04	1,003.30
Renville	7,702.72	4,774.34	.....	2,534.05	6,625.05
Rolette	1,169.32	1,144.70

Sargent	319.00	198.59	4,622.15	.....	1,549.98	1,135.40
Stark .....	.....	30,011.94	18,584.28	.....	1,499.96	2,256.95
Sheridan .....	.....	3,550.10	.....	.....	1,296.30	1,766.05
Steele .....	.....	3,500.00	4,364.74	.....	1,200.00	889.45
Stutsman .....	.....	12,027.58	3,481.22	.....	2,226.66	2,069.77
Trall .....	.....	.....	21,910.09	.....	1,426.00	1,915.80
Towner .....	.....	.....	3,042.32	.....	1,684.00	1,678.45
Walsh .....	.....	4,961.52	23,863.86	.....	2,439.96	931.25
Ward .....	.....	12,000.00	10,043.47	.....	4,129.92	6,808.00
Wells .....	.....	9,436.53	7,157.67	.....	1,676.86	950.00
Williams .....	.....	8,641.73	14,793.68	.....	2,231.00	4,127.85
Totals	\$ 1,770.42	\$ 350,250.14	\$ 405,535.63	\$ 32,802.70	\$ 81,493.92	\$ 89,430.28

* Taken from Reports for 1912.

DISBURSEMENTS
FROM COUNTY AUDITOR'S AND TREASURER'S REPORTS JULY 1, 1912 TO JUNE 30, 1913.

County	Stenographer in District Court	Miscellaneous Expense District Court	Justice Fees	Jurors and Witnesses Constables in Justice Court	Seed Grain	County Commissioners
Adams	\$ 175.00	\$ 5.00	162.50	244.60	1,613.51	843.15
Barnes	281.95	268.91	455.70	1,515.59	.....	1,630.75
Benson	527.94	1,587.05	87.45	101.60	.....	2,327.90
Billings	419.02	.....	722.52	324.60	1,623.43	2,160.35
Bottineau	664.95	175.55	351.75	426.65	.....	1,836.63
Bowman .....	.....	*368.55	*106.52	*61.15	*50,529.60	*1,733.30
Burke	183.20	.....	498.60	356.20	.....	1,683.30
Burleigh	811.00	963.35	589.95	981.60	.....	1,141.70
Cass	1,730.20	515.00	702.45	1,356.37	.....	2,321.45
Cavaller	509.10	65.00	618.35	1,900.88	.....	1,987.45
Dickey	221.60	41.50	54.85	41.60	.....	1,739.00
Divide	334.85	42.50	188.45	303.70	4,942.03	1,479.60
Dunn	106.40	127.00	56.50	68.50	.....	1,603.01
Eddy	315.44	.....	259.30	112.20	.....	1,238.10
Emmons	18.75	.....	114.50	205.50	.....	1,275.90
Foster	100.53	223.65	93.35	212.10	.....	935.25
Golden Valley	10.00	11.40	143.40	111.90	.....	413.45
Grand Forks	1,080.95	273.35	675.65	1,534.75	.....	5,595.68
Griggs	149.10	15.40	108.65	99.15	.....	455.70
Hettinger .....	.....	431.85	101.35	282.95	2,806.86	1,731.67
Kidder	24.40	20.75	44.29	84.66	.....	933.55
La Moure	240.72	.....	-87.80	205.60	.....	1,723.95
Logan	405.01	.....	24.75	23.00	.....	720.80
Mercer	144.25	524.09	132.35	150.00	.....	654.50

Morton	612.60	817.15	695.00	1,705.30	451.45	5,570.52
Mountrall	329.10	1,458.30	477.60	457.90	898.42	2,565.05
McHenry	567.63	.....	211.47	411.80	.....	2,795.40
McIntosh	399.80	731.77	203.30	204.45	.....	662.40
McKenzie	57.20	404.81	239.55	88.45	712.30	524.25
McLean	463.23	47.65	413.85	396.75	.....	1,265.40
Nelson	206.25	.....	183.55	455.41	.....	1,777.35
Oliver	92.05	76.50	10.32	.....	.....	434.10
Pembina	169.85	58.05	94.80	315.50	.....	2,062.06
Pierce	950.10	284.05	340.40	955.15	.....	1,631.80
Ramsey	1,897.16	261.85	446.55	1,861.40	.....	1,819.65
Ransom	320.05	75.00	131.35	113.00	.....	1,456.45
Renville	140.10	61.70	119.40	237.95	.....	1,190.85
Richland	1,013.85	25.00	263.52	527.50	.....	2,097.81
Rolette	269.58	134.20	272.20	231.00	.....	2,783.51
Sargent	304.85	.....	119.90	135.80	.....	735.40
Stark	623.50	365.45	395.70	979.65	.....	1,350.05
Sheridan .....	.....	588.18	109.55	238.20	.....	578.90
Steele	137.25	.....	68.43	94.35	.....	766.40
Stutsman	632.01	.....	520.22	528.14	.....	1,040.55
Trall	325.20	25.00	372.36**	.....	.....	1,254.40
Towner	189.87	150.00	160.25	124.00	.....	1,433.65
Walsh	240.60	25.00	186.95	377.25	.....	2,531.65
Ward	1,359.25	2,509.81	1,153.60	2,098.05	.....	5,906.63
Wells	240.10	250.00	93.25	234.90	.....	1,769.90
Williams	556.15	435.20	537.95	963.60	1,690.57	1,957.95
*** Total	\$ 20,647.79	\$ 14,497.57	\$ 14,253.60	\$ 25,335.85	\$ 65,268.17	\$ 86,218.22

*Taken from Reports for 1912.

DISBURSEMENTS—Con't.

County	Phones, Postage, Express	Repairs and Improvements	Immigration	Teachers' Institute	Emergency	Office Supplies
Adams	\$ 1,043.88	\$ 1,247.50	\$ 611.07	\$ 152.56	\$ 240.06	\$ 247.30
Barnes	1,120.67	.....	.....	.....	.....	.....
Benson	3,160.78	3,311.79	.....	107.70	.....	1,059.90
Billings	1,032.00	94.70	.....	48.05	.....	.....
Bottineau	1,468.04	.....	1,035.00	608.19	.....	592.85
Bowman	*415.06	*15.00	.....	*125.00	.....	*128.15
Burke	1,247.43	345.31	.....	252.06	.....	332.08
Burleigh	1,015.93	341.77	.....	18.70	.....	659.50
Cass	1,173.67	8,968.67	.....	968.19	.....	.....
Cavaller	1,060.63	.....	.....	168.50	.....	.....
Dickey	1,323.13	.....	.....	391.70	.....	1,055.37
Divide	1,171.42	402.90	.....	205.85	.....	.....
Dunn	1,188.66	1,882.00	.....	.....	.....	108.97
Eddy	1,741.13	.....	.....	175.50	.....	.....
Emmons	567.36	.....	.....	324.88	.....	.....
Foster	849.35	1,528.96	.....	63.35	.....	.....
Golden Valley	153.30	.....	.....	3.35	.....	1,383.85
Grand Forks	1,479.31	775.06	.....	800.00	.....	1,658.28
Griggs	1,425.77	.....	.....	247.35	.....	.....
Hettinger .....	.....	.....	356.47	142.40	.....	.....
Kidder	837.44	34.48	.....	165.40	.....	267.56
La Moure	242.31	.....	.....	311.80	.....	.....
Logan	673.63	.....	.....	114.72	.....	.....
Mercer	821.83	.....	.....	15.00	.....	.....
Morton	1,710.93	.....	.....	405.53	26.00	1,300.11

Mountrail	1,460.87	.....	.....	.....	.....	1,114.25
McHenry	3,985.60	.....	.....	.....	.....	.....
McIntosh	485.97	.....	.....	.....	.....	.....
McKenzie	538.38	.....	.....	.....	.....	.....
McLean	1,328.08	.....	.....	.....	.....	.....
Nelson	763.93	.....	.....	.....	.....	1,756.33
Oliver	493.72	.....	.....	.....	.....	.....
Pembina	1,147.18	.....	.....	.....	.....	.....
Pierce	1,265.42	.....	.....	.....	.....	687.02
Ramsey	584.99	.....	.....	.....	.....	.....
Ransom	1,295.61	.....	.....	.....	.....	.....
Renville	1,036.16	.....	.....	.....	.....	.....
Richard	.....	.....	.....	.....	.....	.....
Rolette	926.27	.....	.....	.....	.....	.....
Sargent	1,094.58	.....	.....	.....	.....	.....
Stark	1,174.28	.....	.....	.....	.....	.....
Sheridan	961.74	.....	.....	.....	.....	298.23
Steele	.....	.....	.....	.....	.....	.....
Stutsman	1,844.81	.....	.....	.....	.....	.....
Trall	1,765.81	.....	.....	.....	.....	474.25
Towner	488.65	.....	.....	.....	.....	.....
Walsh	898.08	.....	.....	.....	.....	853.02
Ward	1,750.62	.....	.....	.....	.....	1,110.49
Williams	1,569.42	.....	.....	.....	.....	.....
***	1,839.38	.....	.....	.....	.....	808.11
Total	\$ 50,284.52	\$ 34,544.42	\$ 2,002.54	\$ 10,406.04	\$ 4,503.80	\$ 16,492.36

*Taken from Reports for 1912.

DISBURSEMENTS—Cont'd.

County	Private Redemption	Miscellaneous	Feeble-minded and Insane	County Hospital	Jail and Court House	Wolf Bounty
Adams	\$ 8,643.64	\$ 2,480.65	\$ 7,141.05	\$ 9,199.80	\$ 651.84	\$ 314.00
Barnes .....	.....	6,066.85	4,736.20	.....	.....	.....
Benson .....	.....	2,241.00	2,334.97	.....	.....	436.00
Billings .....	.....	1,147.66	3,137.44	.....	.....	.....
Bottineau .....	.....	3,725.82	.....	.....	.....	.....
Bowman .....	.....	*334.57	.....	.....	.....	.....
Burke	1,034.74	10,787.05	3,032.77	.....	.....	.....
Burleigh	4,409.93	2,698.77	4,526.00	.....	.....	.....
Cass .....	.....	10,173.42	.....	18,135.25	2,366.28	.....
Cavaller .....	.....	4,812.09	4,523.84	.....	.....	.....
Dickey .....	.....	2,060.05	1,088.09	.....	.....	.....
Divide	14,562.81	2,871.25	1,811.01	.....	.....	.....
Dunn .....	.....	8,854.69	66.00	.....	.....	.....
Eddy .....	.....	2,972.62	2,446.58	.....	.....	.....
Emmons	3,685.16	440.43	1,393.11	.....	.....	.....
Foster .....	.....	2,398.51	2,600.17	.....	.....	.....
Golden Valley .....	.....	1,206.06	65.00	.....	.....	.....
Grand Forks .....	.....	5,104.10	.....	.....	10,434.20	.....
Griggs .....	.....	1,809.92	3,424.40	.....	.....	268.00
Hettinger	4,121.86	1,661.17	1,237.41	.....	.....	.....
Kidder .....	.....	2,627.32	180.00	.....	.....	.....
La Moure .....	.....	6,235.52	2,830.89	.....	.....	212.00
Logan .....	.....	660.16	.....	.....	.....	.....
Mercer	3,826.45	1,472.19	.....	.....	.....	.....
Morton .....	.....	5,509.85	1,318.85	.....	.....	.....

Mountrail	2,780.22	2,336.17	.....	2,400.00	.....
McHenry	2,394.73	4,686.03	.....	.....	.....
McIntosh	948.74	.....	.....	.....	.....
McKenzie	1,004.44	1,839.19	.....	.....	90.00
McLean	5,841.52	2,392.25	.....	.....	.....
Nelson .....	.....	.....	.....	.....	.....
Oliver	2,010.85	2,885.87	.....	.....	.....
Pembina	1,209.25	958.53	.....	.....	340.00
Pierce	796.70	1,320.00	.....	.....	448.00
Ramsey	1,398.14	1,435.11	.....	.....	.....
Ransom	504.28	4,106.94	.....	584.00	532.00
Renville	3,540.51	2,830.44	.....	.....	224.00
Richard	3,312.16	846.77	.....	.....	.....
Rolette	9,280.32	7,334.53	.....	60,743.79	174.00
Sargent	1,845.32	1,080.26	.....	.....	.....
Stark	371.60	3,390.97	.....	.....	.....
Sheridan	4,681.69	2,937.37	.....	.....	.....
Steele .....	.....	.....	.....	.....	.....
Stutsman	1,261.14	2,654.56	.....	.....	43.00
Traill	985.31	2,013.58	.....	.....	.....
Towner	1,067.00	5,443.87	.....	159.70	36.00
Walsh	1,272.05	540.00	.....	.....	248.00
Ward	1,553.96	8,609.92	.....	.....	.....
Williams	18,073.33	.....	.....	.....	.....
Williams	3,642.13	2,794.59	.....	.....	.....
***	1,133.21	4,010.75	.....	139.75	.....
Total	\$ 97,881.51	\$ 170,826.57	\$ 120,725.44	\$ 27,335.05	\$ 130,273.01
Total					\$ 3,365.00

*Taken from Reports for 1912.

DISBURSEMENTS—Cont'd.

County	Private Redemption	Miscellaneous	Feeble-minded and Insane	County Hospital	Jail and Court House	Wolf Bounty
Adams	\$ 8,543.64	\$ 2,480.65	\$ 7,141.05	\$ 9,199.80	\$ 651.84	\$ 314.00
Barnes .....	.....	6,066.85	4,736.20	.....	.....	.....
Benson .....	.....	2,341.00	2,334.97	.....	.....	436.00
Billings .....	.....	1,147.66	3,137.44	.....	.....	.....
Bottineau .....	.....	3,725.82	.....	.....	.....	.....
Bowman .....	.....	*334.57	.....	.....	.....	.....
Burke	1,034.74	10,787.05	3,033.77	.....	.....	.....
Burleigh	4,409.93	2,698.77	4,526.00	.....	2,366.28	.....
Cass .....	.....	10,173.42	.....	18,135.35	.....	.....
Cavaller .....	.....	4,812.09	4,523.84	.....	.....	.....
Dickey .....	.....	2,060.05	1,088.09	.....	.....	.....
Divide	14,562.81	2,871.25	1,811.01	.....	.....	.....
Dunn .....	.....	8,854.69	66.00	.....	.....	.....
Eddy .....	.....	2,972.62	2,446.58	.....	.....	.....
Emmons	3,685.16	440.43	1,398.11	.....	.....	.....
Foster .....	.....	2,398.51	2,600.17	.....	.....	.....
Golden Valley .....	.....	1,206.06	65.00	.....	.....	.....
Grand Forks .....	.....	5,104.10	.....	.....	10,434.20	.....
Griggs .....	.....	1,809.92	3,424.40	.....	.....	268.00
Hettinger	4,121.86	1,661.17	1,237.41	.....	.....	.....
Kidder .....	.....	2,627.32	180.00	.....	.....	.....
La Moure .....	.....	6,235.52	2,830.89	.....	.....	212.00
Logan .....	.....	660.16	.....	.....	.....	.....
Mercer	3,826.45	1,472.19	.....	.....	.....	.....
Morton .....	.....	5,509.85	1,318.85	.....	.....	.....

Mountrail	2,780.22	2,386.17	2,400.00	.....
McHenry	2,994.73	4,686.03	.....	.....
McIntosh	948.74	.....	.....	.....
McKenzie	1,004.44	1,899.19	.....	90.00
McLean	5,841.62	2,992.26	.....	.....
Nelson	2,010.85	2,885.87	.....	.....
Oliver	1,209.25	958.53	.....	340.00
Pembina	796.70	1,320.00	.....	448.00
Pierce	1,998.14	1,485.11	.....	.....
Ramsey	504.28	4,106.94	.....	532.00
Ransom	3,540.61	2,880.44	.....	224.00
Renville	9,812.16	846.77	.....	.....
Richland	9,280.92	7,394.59	60,743.79	174.00
Rolette	1,845.52	1,090.28	.....	.....
Sargent	371.60	3,390.97	.....	.....
Stark	4,681.69	2,937.37	.....	.....
Sheridan	.....	.....	.....	.....
Steele	1,261.14	2,654.56	.....	43.00
Stutsman	985.91	8,018.58	.....	.....
Trall	1,057.00	5,443.87	159.70	36.00
Towner	1,272.05	540.00	.....	248.00
Walsh	1,563.46	8,609.82	.....	.....
Ward	18,972.83	.....	.....	.....
Wells	11,849.86	2,794.59	.....	.....
Williams	.....	4,010.75	139.75	.....
***	1,133.21	.....	.....	.....
Total	\$ 97,881.51	\$ 170,826.67	\$ 120,725.44	\$ 27,335.05
			\$ 130,273.01	\$ 3,365.00

*Taken from Reports for 1912.

DISBURSEMENTS—Cont.

County	Fair	Tallor	Premium on County Officers Bonds	Gopher Bounty	Redemption of Bonds	Bond Interest	Total
Adams	\$ 2,806.53	\$	\$	\$	\$	\$	\$ 168,455.67
Barnes	193.03						100,796.19
Benson	2,451.11						73,384.51
Billings							95,303.27
Bottineau		399.20	1,581.88				80,385.64
Bowman		*188.50					*89,472.43
Burke	1,745.60						62,320.65
Burleigh	5,600.94	500.00	881.50	2,869.02			94,628.38
Cass							148,614.27
Cavaller							85,957.42
Dickey							64,864.80
Divide							79,636.23
Dunn							58,600.33
Eddy		225.00					39,122.23
Emmons		225.00	506.80				47,417.51
Foster		350.00					44,698.86
Golden Valley							14,969.66
Grand Forks	4,225.29		2,142.30				146,860.16
Griggs	950.68	225.00					44,733.70
Hettinger		374.00					59,860.60
Kidder		24.40		10.35			38,436.68
LaMoure		390.00	802.66	1,204.85			54,811.11
Logan							33,359.53
Mercer							38,359.62
Morton		360.00	871.17		25,000.00		190,375.23

Mountrall	550.00	1,066.58	2,063.31	57,500.00	5,401.34	3,907,239.26
McHenry	900.00	1,066.58	2,063.31	57,500.00	5,401.34	3,907,239.26
McIntosh .....	.....	.....	.....	.....	.....	.....
McKenzie .....	.....	859.50	.....	.....	.....	.....
McLean	248.00	.....	.....	.....	.....	.....
Nelson .....	.....	.....	.....	.....	.....	.....
Oliver .....	.....	274.50	.....	.....	.....	.....
Pembina	230.00	1,038.59	.....	.....	.....	.....
Pierce	315.00	999.05	.....	.....	.....	.....
Ramsey .....	.....	1,353.10	.....	.....	.....	.....
Ransom .....	.....	.....	1,063.19	.....	.....	.....
Renville .....	.....	811.83	.....	.....	.....	.....
Richard	4,000.00	.....	.....	.....	.....	.....
Robtland .....	.....	630.00	.....	.....	.....	.....
Robtette	456.00	702.13	1,057.52	.....	.....	.....
Sargent .....	.....	.....	.....	.....	.....	.....
Stark	120.00	.....	.....	.....	.....	.....
Sheridan	260.50	320.83	1,792.17	.....	.....	.....
Steele .....	.....	.....	.....	.....	.....	.....
Stutsman	300.00	889.50	3,547.22	32,500.00	2,443.64	.....
Trall .....	.....	1,413.50	.....	.....	.....	.....
Turner	444.00	680.00	1,335.90	.....	.....	.....
Walsh .....	.....	1,074.18	.....	.....	.....	.....
Ward	1,000.00	.....	.....	.....	.....	.....
Wells	838.10	.....	3,285.89	.....	.....	.....
Williams .....	.....	941.00	.....	.....	.....	.....
Total	\$ 24,308.18	\$ 19,880.20	\$ 18,229.42	\$ 57,500.00	\$ 5,401.34	\$ 3,907,239.26

*Taken from Reports for 1912.

TABLE NO. 4.
STATEMENT OF ASSETS AND LIABILITIES OF COUNTIES COMPILED FROM REPORTS OF COUNTY AUDITORS AND
TREASURERS FOR FISCAL YEAR ENDING JUNE 30, 1913.

County	Cash	Property	Bridge and Road Machinery	Tax Outstanding	Tax Judgments	Miscellaneous
Adams	\$ 51,175.14	13,580.20	20,000.00	\$ 61,551.30	.....	.....
Barnes	118,853.73	150,000.00	60,000.00	85,000.00	.....	.....
Benson	23,027.07	40,000.00	40,000.00	40,000.00	.....	.....
Billings	73,658.23	5,700.00	38,437.03	49,064.23	.....	915.31
Bottineau	142,355.53	45,000.00	65,000.00	138,313.95	.....	.....
Bowman	13,815.36	20,000.00	51,240.16	16,710.19	251.25	73,121.21
Burke	70,828.20	5,161.71	.....	55,043.62	2,532.75	.....
Burleigh	72,342.35	75,000.00	1,000.00	52,964.67	.....	.....
Cass	111,081.73	223,700.00	.....	15,332.01	6,000.00	.....
Cavaleir	152,900.99	20,000.00	.....	85,500.00	1,829.10	.....
Dickey	72,077.22	150,000.00	.....	7,157.50	.....	.....
Divide	53,559.86	7,348.99	.....	57,084.29	.....	6,850.87
Dunn	20,813.98	5,399.55	30,907.88	19,557.98	.....	.....
Eddy	37,966.23	25,070.00	50,000.00	29,314.53	.....	3,500.00
Emmons	76,531.09	11,386.52	35,000.00	16,293.99	.....	.....
Foster	31,352.61	95,074.06	24,212.27	5,736.00	.....	1,888.11
Golden Valley	10,642.00	.....	.....	.....	.....	.....
Grand Forks	158,915.95	150,000.00	47,501.97	27,628.56	2,000.00	.....
Griggs	48,328.06	40,000.00	24,600.00	10,292.76	.....	.....
Hettinger	58,143.69	7,500.00	24,600.00	16,326.00	.....	10,365.94
Kidder	71,656.69	25,000.00	35.00	39,313.30	.....	.....
Lamoure	60,037.49	100,000.00	65,000.00	69,168.00	.....	.....
Logan	42,670.85	8,000.00	2,718.68	12,374.07	2,692.18	.....
Mercer	17,863.45	10,354.50	24,309.01	21,218.14	.....	.....
Morton	64,960.47	50,000.00	170,000.00	30,000.00	.....	.....
Mountain	55,110.31	8,100.00	18,313.00	65,000.00	.....	.....
McHenry	134,409.07	93,200.00	25,000.00	101,744.58	4,279.34	67.49
McIntosh	53,314.82	7,500.00	4,000.00	11,965.63	.....	.....

McKenzie	43,032.64	5,036.53	8,090.60	36,281.56	.....
McLean	49,321.22	49,000.00	27,000.00	80,000.00	.....
Nelson	11,991.53	30,125.00	.....	13,387.63	.....
Oliver	8,071.28	9,000.00	12,000.00	6,860.14	625.00
Pembina	83,816.01	70,000.00	75,000.00	7,000.00	1,000.00
Pierce	54,518.73	125,000.00	15,000.00	65,731.68	256.40
Ramsey	54,988.71	75,000.00	95,000.00	25,000.00	.....
Ransom	70,651.61	24,700.00	61,900.00	12,436.35	.....
Renville	24,765.09	30,072.97	6,425.00	57,165.94	.....
Richland	74,959.75	186,501.00	100,000.00	18,000.00	.....
Rolette	33,902.43	22,000.00	8,650.00	20,270.36	.....
Sargent	62,768.45	97,000.00	44,000.00	27,406.67	.....
Stark	11,160.11	25,000.00	75,000.00	57,705.24	.....
Sheridan	62,262.73	10,000.00	4,001.00	15,000.00	8,758.26
Steele	54,418.01	6,700.00	12,982.08	300.00	.....
Stutsman	104,164.49	101,000.00	100,000.00	77,108.20	.....
Trall	22,441.15	120,000.00	150,000.00	7,401.13	.....
Towner	48,366.08	33,500.00	43,000.00	25,000.00	.....
Walsh	65,171.52	52,500.00	225,000.00	14,489.20	.....
Ward	116,507.67	140,678.08	141,887.59	81,742.83	.....
Wells	97,897.93	26,500.00	45,000.00	66,323.72	.....
Williams	49,845.87	55,000.00	.....	33,432.85	38,970.46
Total	\$ 3,203,463.16	\$ 2,686,308.11	\$ 2,042,210.27	\$ 1,880,398.80	\$ 21,015.37
					\$ 146,319.05

DISBURSEMENTS OF COUNTIES—Con't.

County	Total	Bonded Debt	Warrants Out	Claims	Overdrafts	Accrued Interest
Adams	\$ 146,306.64	\$ 74,500.00	98.78	.....	.....	.....
Barnes	413,863.73	30,000.00	155.00	.....	.....	.....
Benson	143,027.07	.....	25,080.31	3,480.56	.....	.....
Billings	162,774.30	50,000.00	.....	.....	.....	.....
Bottineau	390,669.49	88,000.00	681.55	.....	.....	.....
Bowman	175,138.17	128,000.00	17,130.50	.....	.....	.....
Burke	131,033.53	9,335.58	46,009.73	2,131.77	130.38	.....
Burleigh	203,889.77	91,000.00	1,412.64	.....	340.77	.....
Cass	356,713.74	15,000.00	830.60	1,649.29	.....	.....
Cavaller	250,230.09	20,000.00	300.00	.....	.....	.....
Dickey	223,234.12	60,000.00	588.79	350.00	.....	.....
Divide	124,644.01	31,556.39	42,160.97	823.48	.....	.....
Dunn	76,779.39	.....	20,960.10	10,938.49	.....	.....
Eddy	146,280.76	15,000.00	867.84	1,524.36	995.45	.....
Emmons	136,561.60	37,500.00	989.89	.....	.....	.....
Foster	188,263.06	75,000.00	.....	.....	.....	.....
Golden Valley	10,642.00	.....	73.75	3,240.00	.....	.....
Grand Forks	338,544.51	50,000.00	466.10	.....	.....	.....
Griggs	148,122.79	30,000.00	122.50	.....	.....	.....
Hettinger	116,935.63	69,000.00	4,064.45	1,005.60	.....	.....
Kidder	136,504.99	26,000.00	1,327.36	629.56	10	.....
LaMoure	285,202.49	50,000.00	70.30	.....	.....	.....
Logan	88,452.78	13,000.00	742.01	.....	.....	.....
Mercer	73,746.10	24,800.00	7,508.49	.....	.....	1,309.50
Morton	314,960.47	31,000.00	68,711.60	.....	.....	.....
Mountrail	146,529.31	20,000.00	63,947.66	462.76	94.78	.....
McHenry	358,632.99	56,500.00	14,112.68	.....	365.33	.....
McIntosh	76,789.45	25,000.00	.....	.....	.....	.....
McKenzie	92,441.33	.....	32,158.94	2,869.79	59.84	1,123.84
McLean	205,321.22	27,000.00	1,173.15	.....	.....	.....
Nelson	155,504.15	36,000.00	148.70	2,673.02	.....	.....

Oliver	36,556.42	5,000.00	18,365.09	2,720.91	44.47	.....
Pembina	237,816.01	100,000.00	8,409.97	5,000.00	.....	500.00
Pierce	260,507.81	88,000.00	1,320.21	1,835.83	.....	.....
Ramsey	249,988.71	53,000.00	671.04	1,459.90	1,773.62	.....
Ransom	169,687.96	40,000.00	1,637.79	.....	.....	.....
Renville	118,429.00	4,809.69	2,149.52	.....	1,155.22	.....
Richland	379,459.75	.....	2,539.09	34.43	1,729.87	.....
Rolette	84,822.79	71,000.00	5,138.81	5,000.00	.....	.....
Sargent	231,172.12	88,000.00	250.00	.....	1.46	.....
Stark	169,246.10	.....	1,773.94	71,408.96	6,245.59	.....
Sheridan	100,020.99	50,000.00	1,000.00	.....	.....	.....
Steele	74,400.09	15,000.00	.....	.....	.....	.....
Stutsman	382,272.69	.....	926.43	.....	.....	.....
Traill	299,842.28	.....	339.47	.....	.....	.....
Towner	149,866.06	29,000.00	448.33	3,130.53	50	.....
Walsh	357,160.72	.....	2,900.88	.....	.....	.....
Ward	480,816.17	150,000.00	64,208.36	533.40	351.31	.....
Wells	190,721.65	42,000.00	205.35	666.27	21,413.45	.....
Williams	222,249.18	108,500.00	.....	.....	.....	.....
Total	\$ 9,979,657.27	\$ 2,171,501.66	\$ 506,699.62	\$ 122,558.91	\$ 34,702.14	\$ 2,933.34

TABLE NO. 5.
TOTAL ASSESSED VALUE OF ALL PROPERTY SINCE STATEHOOD.

Year	Total	Real	Personal	Railroads	Express	Telephone	Telegraph	Street Railway	Private Car Line
1890	\$ 90,815,044.00	\$ 65,181,177.00	\$ 23,021,867.00	2,612,000.00					
1891	90,711,464.00	66,905,378.00	21,134,086.00	2,612,000.00					
1892	85,932,555.00	60,776,516.00	22,534,539.00	2,631,500.00					
1893	89,663,400.00	63,021,457.00	24,010,443.00	2,631,500.00					
1894	91,295,239.00	67,652,292.00	21,252,947.00	2,390,000.00					
1895	97,417,531.00	69,107,559.00	21,637,447.00	6,682,525.00					
1896	93,410,979.00	64,722,082.00	20,920,559.00	7,898,034.00					
1897	91,822,574.00	62,816,904.00	20,920,559.00	8,085,111.00					
1898	101,257,476.00	65,458,290.00	22,929,831.00	12,869,355.00					
1899	114,334,428.00	72,100,059.00	25,209,411.00	17,014,858.00					
1900	117,204,485.00	73,574,494.00	26,262,466.00	17,367,525.00					
1901	124,592,789.00	78,096,178.00	27,739,423.00	17,983,367.00					
1902	133,880,376.00	85,433,334.00	27,962,089.00	19,985,989.00	114,423.00	135,115.00	219,426.00		
1903	146,537,444.00	91,616,090.00	33,059,799.00	21,307,242.00	145,591.00	190,630.00	218,092.00		
1904	155,505,269.00	98,355,137.00	34,314,634.00	21,160,304.00	154,168.00	296,402.00	224,564.00		
1905	173,551,077.00	113,127,196.00	37,097,598.00	22,477,987.00	156,154.00	466,650.00	207,917.00	17,575.00	
1906	196,462,584.00	125,323,154.00	42,029,884.00	27,949,152.00	196,916.00	593,902.00	255,281.00	25,195.00	89,100.00
1907	213,297,502.00	137,034,644.00	45,807,627.00	29,213,973.00	254,414.00	682,684.00	273,130.00	29,070.00	
1908	238,767,262.00	147,147,963.00	47,368,847.00	33,068,881.00	273,788.00	623,237.00	255,476.00	29,070.00	
1909	278,414,200.00	184,124,702.00	54,442,525.00	40,255,261.00	317,363.00	942,079.00	293,136.00	39,134.00	
1910	278,594,193.00	184,589,989.00	51,909,379.00	40,276,266.00	359,713.00	1,074,033.00	325,833.00	58,980.00	
1911	288,475,341.00	193,583,578.00	51,621,942.00	41,300,787.00	383,463.00	1,176,272.00	349,839.00	59,480.00	
1912	294,770,325.00	199,073,743.00	50,867,111.00	42,993,654.00	301,170.00	1,084,317.00	387,760.00	62,570.00	
1913	307,042,816.00	205,131,797.00	54,810,867.00	45,099,505.00	419,139.00	1,156,892.00	363,456.00	61,160.00	
Percent Increase ..	238%	214.7%	138.1%	*574.9%	Per cent 266.3%	756.2%	65.64%	248%	

*All railroads other than the Northern Pacific paid a gross earnings prior to 1895.

Olver	1 220 511 00	47 556 00	402 312	2 00	2 796 00	3 205 00	444 852 00
Pembina	2 806 567 00	230 506 00	707 602	2 27	126 894 00	208 210 00	2 041 582 00
Pierce	2 498 809 00	135 866 00	510 612	4 32	116 913 00	128 281 00	1 476 995 00
Ramsay	2 810 808 00	238 866 00	710 164	5 12	459 013 00	626 071 00	2 752 872 00
Ransom	2 740 902 00	136 516 00	528 164	5 11	125 111 00	218 229 00	1 332 172 00
Renville	2 284 702 00	131 605 00	523 104	4 12	125 560 00	121 474 00	1 012 156 00
Richard	2 244 859 00	500 142 00	900 040	6 19	256 710 00	602 793 00	2 810 156 00
Rolette	2 120 817 00	138 402 00	521 970	4 15	86 609 00	156 005 00	1 132 366 00
Sargent	2 773 285 00	132 981 00	525 040	5 20	86 609 00	140 228 00	1 132 366 00
Sheridan	2 044 604 00	132 205 00	528 901	3 72	48 514 00	140 228 00	1 132 366 00
Stark	2 493 248 00	220 555 00	728 010	.....	352 249 00	492 768 00	1 966 244 00
Steele	2 862 219 00	226 978 00	452 190	6 32	82 249 00	172 378 00	1 181 028 00
Stutsman	2 612 401 00	514 910 00	1 325 820	4 77	924 539 00	418 218 00	2 330 607 00
Traill	2 022 165 00	230 353 00	529 219	.....	143 631 00	262 272 00	1 619 228 00
Walsh	4 032 120 00	237 823 00	522 559	.....	151 048 00	312 158 00	1 919 852 00
Ward	5 022 405 00	300 033 00	817 225	7 12	222 694 00	452 119 00	2 719 736 00
Wells	4 522 464 00	222 610 00	1 224 772	3 19	1 021 697 00	1 111 437 00	4 041 086 00
Williams	3 453 841 00	225 540 00	1 725 292	4 36	1 132 560 00	246 335 00	1 969 344 00
	3 502 727 00	188 113 00	1 039 036	3 37	515 215 00	460 481 00	2 364 354 00

TABLE NO. 6.—Con't.
STATE TAXES

County	Total Value	Average Rate of Taxation, Mills, Tenthhs.	Total Taxes Levied	General Fund 2.875 Mills	State Bond Interest Fund 15-100 Mill	Educational Institution (Mill Tax) 1.125 Mills	Wolf Bounty Fund 1-20 Mill
Adams	\$ 2,882,828.00	38.57	\$ 110,426.31	\$ 8,230.60	429.44	3,220.65	143.13
Barnes	10,814,113.00	35.09	379,487.53	31,090.57	1,822.09	12,166.07	540.73
Benson	6,583,158.00	45.06	295,316.76	19,088.63	994.33	7,457.82	331.51
Billings	4,255,982.00	43.80	178,526.77	12,206.44	638.31	4,788.96	212.78
Burke	4,244,753.00	48.80	200,466.49	12,179.11	638.45	4,766.73	211.82
Bortineau	8,584,134.00	45.30	401,986.57	25,484.47	1,329.61	9,972.14	443.20
Burlingame	7,583,768.00	45.68	335,283.24	21,568.88	1,125.35	8,439.95	375.14
Bowman	2,783,650.00	40.30	129,355.06	9,017.37	300.75	3,006.03	150.23
Cass	27,065,719.00	47.40	998,559.31	60,559.97	3,159.64	23,697.40	1,083.21
Cavaller	7,667,768.00	40.63	311,735.76	22,044.33	1,150.15	8,626.06	383.35
Dickey	6,083,282.00	34.18	205,241.64	17,288.36	902.00	6,765.04	300.63
Divide	3,537,303.00	49.3	174,113.67	10,132.10	548.62	3,964.44	176.29
Dunn	2,787,022.00	40.45	112,738.74	8,012.64	418.02	3,135.25	139.23
Eddy	3,104,590.00	44.3	137,620.50	8,924.73	465.66	3,492.29	155.22
Emmons	4,589,331.00	29.11	133,617.40	13,132.84	688.32	5,162.40	229.43
Foster	3,762,004.00	44.23	166,412.51	10,805.94	588.32	4,228.34	187.91
Grand Forks	14,190,603.00	52.74	748,360.51	48,963.78	2,132.03	15,990.17	710.68
Golden Valley	3,122,695.00	39.9	130,828.34	8,989.07	468.59	3,517.47	166.83
Griggs	5,082,929.00	29.7	150,191.31	14,586.15	758.52	5,576.52	252.86
Hettinger	3,184,179.00	50.3	160,291.51	9,154.50	477.56	3,582.12	159.12
Kidder	3,856,635.00	38.02	147,659.90	11,203.81	584.53	4,384.40	194.84
La Moure	8,214,256.00	38.40	238,893.07	17,865.39	832.15	6,991.12	310.73
McHenry	8,708,401.00	43.71	330,648.82	25,054.84	1,305.66	9,786.99	445.21
McIntosh	3,937,263.00	30.71	93,331.03	8,735.60	465.77	3,418.28	151.83
McKenzie	2,337,470.00	26.15	57,278.79	7,595.30	500.62	2,654.70	166.86
McLean	2,604,937.00	36.42	118,287.34	17,484.75	390.51	2,928.85	130.17
Morton	6,001,225.00	39.1	247,145.07	17,240.49	899.39	6,745.70	299.51
Mott	10,845,592.00	42.12	457,285.84	31,235.79	1,629.72	12,222.70	543.29
Reservation (S. Rock)	8,463,175.00	4.44	37,279.51	2,812.03	116.09	2,444.38	57.62
Mercer	2,266,858.00	41.9	95,047.12	6,517.31	340.03	2,750.22	113.54
Mountrail	4,249,661.00	50.084	212,713.84	12,189.94	936.01	4,820.80	213.54
Nelson	6,053,364.00	36.46	220,742.08	14,443.85	936.01	5,925.86	303.35
Oliver	1,719,931.00	34.18	58,789.34	4,746.67	258.06	1,935.72	36.03

Pembina	6,629,694.00	43.75	290,095.32	19,059.85	994.78	7,458.03	331.53
Pierce	4,359,861.00	42.59	185,607.93	12,534.50	652.97	4,904.62	217.99
Ramsey	7,934,425.00	36.03	358,042.99	22,814.58	1,190.33	8,327.52	396.77
Ransom	4,707,395.00	45.3	213,145.29	13,489.31	1,703.82	5,378.43	234.62
Renville	3,622,215.00	46.54	168,589.81	10,413.34	543.32	4,774.92	181.11
Richland	11,156,490.00	34.86	388,894.46	32,182.90	1,679.78	12,060.43	560.84
Rolette	3,697,207.00	46.37	171,441.80	10,629.48	755.98	4,159.37	184.85
Sargent	5,041,578.00	38.05	171,862.45	14,510.13	1,554.58	5,674.42	251.99
Sheridan	2,763,262.00	42.99	118,567.23	8,884.37	483.52	3,476.51	154.49
Stark	5,607,088.00	52.02	291,683.94	16,118.01	840.95	6,307.04	280.32
Steele	4,523,950.00	35.10	162,744.08	12,982.67	677.34	5,080.16	225.76
Stutsman	11,814,575.00	36.94	437,764.24	34,008.84	1,774.37	13,307.80	591.44
Towner	5,334,639.00	43.78	233,471.46	15,300.51	1,798.40	5,887.53	266.17
Trall	6,733,603.00	37.60	253,251.64	19,437.03	1,014.11	7,605.76	338.05
Walsh	8,819,087.00	38.8	341,958.65	25,354.88	1,322.86	9,321.47	440.96
Wells	10,992,299.00	48.936	662,214.50	32,432.87	1,695.32	12,714.56	565.12
Williams	6,103,120.00	37.10	236,426.06	17,619.35	913.21	6,894.52	306.44
Williams	7,030,890.00	44.85	379,646.16	20,213.79	1,054.62	7,909.72	351.53
Total	302,729,657.00	.....	\$12,888,753.45	873,824.26	45,384.49	340,579.22	15,197.95

TABLE NO. 6.—Con't.
STATE TAXES

County	Total Value	Average Rate of Taxation— Mills. Tenths.	Total Taxes Levied	General Fund 2.875 Mills	State Bond Interest Fund 15-100 Mill	Educational Institution (Mill Tax) 1.125 Mills	Wolf Bounty Fund 1-20 Mill
Adams	\$ 2,862,928.00	38.57	\$ 110,426.31	\$ 8,230.60	\$ 429.44	\$ 3,220.69	143.13
Barnes	10,814,113.00	35.09	379,487.58	31,090.57	1,622.09	7,166.07	540.73
Benson	6,583,158.00	45.06	295,316.76	19,058.63	994.33	4,457.82	331.51
Billings	4,255,982.00	43.80	178,526.77	12,206.44	638.31	4,788.96	212.78
Burke	4,244,753.00	48.80	200,466.49	12,179.11	635.45	4,765.73	211.82
Bortineau	8,864,134.00	45.30	401,986.57	25,484.47	1,329.61	9,972.14	443.20
Burdick	7,503,768.00	45.68	335,283.24	21,568.88	1,125.35	8,439.95	375.14
Bowman	2,733,650.00	40.30	129,355.06	9,017.37	300.75	3,006.03	150.23
Cass	21,066,119.00	47.40	998,559.31	60,559.97	3,159.64	23,697.40	1,083.21
Cavaller	7,667,768.00	40.63	311,735.76	22,044.33	1,150.15	6,626.06	383.35
Dickey	6,003,282.00	34.18	205,241.64	17,288.36	902.00	6,765.04	300.63
Divide	3,539,303.00	49.3	174,113.67	10,132.10	548.62	3,964.44	176.29
Dunn	2,737,022.00	40.45	112,738.74	8,012.64	418.02	3,135.25	139.32
Eddy	3,104,590.00	44.3	137,620.50	8,924.73	465.66	3,135.25	155.22
Emmons	4,589,331.00	29.11	133,617.40	13,132.84	688.32	3,492.29	229.43
Foster	3,762,004.00	44.23	166,412.51	10,805.94	563.76	5,162.40	229.43
Grand Forks	14,190,603.00	52.74	748,360.81	40,963.78	2,132.03	15,990.17	710.68
Golden Valley	3,122,095.00	39.9	130,828.24	8,989.07	468.39	3,517.47	156.83
Griggs	5,082,529.00	29.7	150,191.31	14,538.15	758.52	5,576.52	252.86
Hettinger	3,184,179.00	50.3	160,291.51	9,154.50	477.56	3,582.12	159.12
Kidder	3,856,635.00	38.02	147,755.90	11,203.81	584.53	4,384.40	194.84
La Moure	6,214,256.00	38.40	238,893.07	17,865.39	382.15	6,991.12	310.73
McHenry	8,708,301.00	43.71	380,648.82	25,024.84	1,305.66	9,789.99	435.21
McIntosh	3,038,470.00	30.71	93,331.03	8,785.60	455.77	3,418.28	151.83
McKenzie	3,337,263.00	26.15	87,278.79	9,595.30	500.62	3,754.70	166.86
McLean	2,604,437.00	46.42	118,287.94	17,240.49	390.51	2,928.85	130.17
Morton	6,001,225.00	39.7	247,141.67	31,235.79	399.39	6,745.70	299.81
Reservation (S. Rock)	10,845,592.00	42.12	457,785.54	31,342.03	1,529.72	12,222.70	543.26
Mercer	9,963,175.00	4.44	4,279.61	116.09	444.38	157.62	67.62
Mercer	2,266,858.00	41.9	95,047.12	6,517.31	340.03	2,550.22	113.34
Mountrail	4,249,661.00	50.054	212,713.84	12,189.04	636.01	4,770.60	211.95
Nelson	6,053,364.00	36.46	250,742.08	17,443.85	910.11	6,825.86	303.33
Olver	1,719,931.00	34.18	58,789.84	4,946.67	258.06	1,935.72	86.03

Pembina	6,629,694.00	43.75	290,095.32	19,059.85	994.78	7,458.03	331.53
Pierce	4,359,861.00	42.59	185,607.93	12,534.50	852.97	4,904.62	217.99
Ramsey	7,934,425.00	36.03	358,042.99	22,814.58	1,190.33	8,927.52	396.77
Ransom	4,707,395.00	45.3	213,145.39	13,489.31	1,703.82	5,278.43	234.62
Renville	3,622,215.00	46.54	168,589.31	10,413.84	543.32	4,774.92	181.11
Richland	1,156,490.00	34.86	388,894.16	32,132.90	1,579.78	12,920.43	560.84
Rolette	3,697,207.00	46.37	171,444.80	10,639.48	1,554.58	4,159.37	184.35
Sargent	5,041,578.00	38.05	171,862.45	14,510.13	755.98	5,674.42	251.99
Sheridan	2,763,262.00	42.99	118,567.22	8,884.37	463.52	3,476.51	154.49
Stark	5,607,088.00	52.02	291,683.94	16,118.01	840.95	6,307.04	280.32
Steele	4,523,950.00	35.10	162,744.08	12,982.67	677.34	5,080.16	225.76
Stutsman	11,814,575.00	36.94	437,764.24	34,008.84	1,774.37	13,307.80	591.44
Towner	5,334,639.00	43.78	233,471.46	15,300.51	1,798.40	5,987.53	266.17
Trail	6,733,503.00	37.60	253,251.64	19,437.03	1,014.11	7,605.75	338.05
Walsh	8,819,087.00	38.8	341,958.65	25,354.88	1,322.86	9,921.47	440.96
Ward	10,992,299.00	48.936	662,214.50	32,492.87	1,895.32	12,714.56	565.12
Wells	6,103,120.00	37.10	236,426.06	17,619.35	1,913.21	6,894.52	306.44
Williams	7,030,890.00	44.85	379,646.16	20,213.79	1,054.62	7,909.72	351.53
Total	302,729,657.00	.....	\$12,888,753.45	\$73,824.26	\$45,384.49	\$340,579.22	\$15,197.95

TABLE NO. 6.—Cont.
STATE TAXES

County	Total Value	Average Rate of Taxation— Mills, Tenths.	Total Taxes Levied	General Fund 2.875 Mills	State Bond Interest Fund 15-100 Mills	Educational Institution (Mill Tax) 1.125 Mills	Wolf Bounty Fund 1-20 Mills
Adams	\$ 2,862,828.00	38.57	\$ 110,426.31	\$ 8,230.60	429.44	\$ 3,320.69	143.13
Barnes	10,514,113.00	35.09	372,387.58	31,090.51	1,622.09	12,166.07	540.73
Benson	6,553,158.00	45.06	293,516.76	19,068.63	394.33	7,457.82	331.51
Billings	4,256,982.00	43.80	183,526.77	12,206.44	685.31	4,188.96	212.78
Burke	3,244,153.00	45.80	209,466.49	25,179.11	1,329.61	4,165.73	211.82
Buttreau	2,564,134.00	45.30	151,366.57	25,484.47	1,125.35	3,972.14	143.20
Burleigh	2,503,528.00	45.38	135,233.24	21,568.38	1,125.35	3,439.56	176.14
Bowman	2,793,650.00	47.30	133,233.24	3,517.37	3,169.64	3,006.03	1,050.23
Cass	27,026,158.00	40.63	1,093,559.51	60,559.37	1,169.16	23,897.40	1,983.21
Cavalier	7,666,158.00	47.43	358,559.51	27,044.33	902.00	3,826.06	383.35
Dickey	6,063,882.00	34.38	205,441.64	17,288.36	638.62	3,766.04	300.63
Divide	2,593,882.00	40.35	112,713.97	10,132.10	438.02	3,364.41	176.29
Dunn	2,781,022.00	40.35	112,713.97	8,012.34	438.02	3,364.41	176.29
Eddy	3,004,590.00	44.31	133,620.50	8,012.34	438.02	3,364.41	176.29
Emmons	4,589,331.00	29.31	133,620.50	13,321.43	685.32	3,432.25	225.22
Foster	3,162,004.00	29.31	133,620.50	10,805.84	685.32	3,432.25	225.22
Grand Forks	1,190,603.00	52.73	798,321.51	4,868.16	2,132.03	1,328.37	167.43
Golden Valley	2,022,095.00	32.94	138,320.31	8,868.16	2,132.03	1,328.37	167.43
Griggs	2,022,095.00	32.94	138,320.31	8,868.16	2,132.03	1,328.37	167.43
Hettinger	2,022,095.00	32.94	138,320.31	8,868.16	2,132.03	1,328.37	167.43
Kearney	2,022,095.00	32.94	138,320.31	8,868.16	2,132.03	1,328.37	167.43
Kidder	2,022,095.00	32.94	138,320.31	8,868.16	2,132.03	1,328.37	167.43
LaMoure	2,022,095.00	32.94	138,320.31	8,868.16	2,132.03	1,328.37	167.43
McHenry	2,022,095.00	32.94	138,320.31	8,868.16	2,132.03	1,328.37	167.43
Logan	2,022,095.00	32.94	138,320.31	8,868.16	2,132.03	1,328.37	167.43
McIntosh	2,022,095.00	32.94	138,320.31	8,868.16	2,132.03	1,328.37	167.43
McKenzie	2,022,095.00	32.94	138,320.31	8,868.16	2,132.03	1,328.37	167.43
McLean	2,022,095.00	32.94	138,320.31	8,868.16	2,132.03	1,328.37	167.43
Morton	2,022,095.00	32.94	138,320.31	8,868.16	2,132.03	1,328.37	167.43
Morton (S. Rock)	10,845,592.00	42.12	457,735.51	31,233.49	1,699.72	12,322.70	543.26
Mercer	2,563,155.00	4.44	95,047.12	6,537.33	300.03	2,550.22	113.37
Mountrail	2,563,155.00	4.44	95,047.12	6,537.33	300.03	2,550.22	113.37
Nelson	2,563,155.00	4.44	95,047.12	6,537.33	300.03	2,550.22	113.37
Oliver	1,719,331.00	34.18	58,789.81	4,946.67	258.05	1,335.72	86.03

Pembina	6,629,694.00	43.75	290,095.32	19,059.85	994.78	7,458.03	331.53
Pierce	4,359,861.00	42.59	186,607.93	12,534.50	652.37	4,904.62	217.99
Ramsey	7,934,425.00	36.03	358,042.99	22,314.58	1,190.33	8,927.52	396.77
Ransom	4,707,395.00	45.3	213,145.29	13,489.31	703.32	6,278.43	234.62
Renville	3,622,215.00	46.54	168,589.81	10,413.84	543.22	4,774.32	181.11
Richland	11,156,490.00	34.86	388,894.46	32,182.90	1,679.78	12,960.43	560.84
Rolette	3,697,207.00	46.37	171,441.80	10,629.48	554.58	4,159.37	184.85
Sargent	5,041,578.00	38.05	171,862.45	14,510.13	755.98	5,674.42	251.99
Sheridan	2,763,262.00	42.99	118,667.22	8,884.37	463.52	3,476.51	154.49
Stark	5,607,088.00	52.02	291,683.94	16,118.01	840.35	6,307.04	280.32
Steele	4,523,950.00	35.10	162,744.08	12,982.67	677.34	5,080.16	225.76
Stutsman	11,814,575.00	36.94	437,764.24	34,008.84	1,774.37	13,307.80	591.44
Towner	5,334,639.00	43.78	233,471.46	15,300.51	798.40	5,987.53	266.17
Trall	6,733,503.00	37.60	253,251.64	19,437.03	1,014.11	7,605.76	338.05
Walsh	8,819,087.00	38.8	341,958.65	25,354.88	1,322.86	9,921.47	440.96
Ward	10,992,299.00	48.936	662,214.50	32,492.87	1,695.32	12,714.56	565.12
Wells	6,103,120.00	37.10	236,426.06	17,519.35	913.21	6,894.52	306.44
Williams	7,030,890.00	44.85	379,646.16	20,213.79	1,054.62	7,909.72	351.53
Total	302,729,657.00	.....	\$12,888,753.45	873,824.26	45,384.49	\$ 340,579.22	15,197.95

TABLE NO. 6.—Con't.
SCHOOL TAXES

County	COUNTY TUITION						
	State Bond Fund 18-100 Mill	Bovine Tuberculosis Fund 1-20 Mill	Glendered Horse Fund 1-10 Mill	2 Mill Tax	School Poll	Special	Interest and Prin- cipal on State Loans
Adams	429.44	143.13	286.27	5,725.67	1,299.00	49,653.88	2,162.80
Barnes	1,622.09	540.73	1,081.38	21,638.25	3,402.00	135,608.06	
Benson	994.33	331.50	662.83	13,258.48	2,317.00	114,635.86	6,493.04
Billings	638.31	212.78	425.57	8,511.95	2,135.00	66,778.97	6,345.51
Burke	635.45	211.52	423.63	8,472.44	1,900.00	69,579.43	
Bottineau	1,329.61	443.20	886.40	17,728.24	3,386.00	152,283.53	
Burlingame	1,125.35	375.14	750.21	15,004.38	2,545.00	79,213.94	
Bowman	300.75	150.23	300.75	6,012.05	1,908.00	53,218.56	
Cass	3,159.64	1,053.21	2,106.41	42,123.67	6,326.00	224,881.83	
Cavaller	1,150.15	383.35	766.76	15,335.29	2,746.00	115,817.79	
Dickey	902.00	300.63	601.30	12,038.48	1,851.00	64,687.16	
Divide	528.62	176.29	352.86	7,048.21	2,162.00	59,243.59	
Dunn	418.02	139.32	278.67	5,574.01	1,784.00	36,776.39	
Eddy	465.66	155.22	310.44	6,208.52	924.00	45,996.53	
Emmons	688.32	229.43	458.86	9,177.64	2,104.00	56,347.43	
Foster	563.76	187.51	376.86	7,517.02	1,205.00	55,274.02	
Grand Forks	2,132.03	710.68	1,421.31	28,427.01	5,226.00	193,416.49	
Golden Valley	468.99	156.33	312.68	6,253.28	1,315.00	52,919.16	
Griggs	758.52	252.66	505.68	10,113.52	1,318.00	41,837.91	8,950.07
Hettinger	477.55	159.12	318.29	6,368.34	1,714.00	51,399.13	
Kidder	584.53	194.84	389.69	7,793.96	1,584.00	57,635.41	
La Moure	932.15	310.73	621.35	12,438.61	2,352.00	97,072.60	12,024.53
McHenry	1,305.66	435.21	870.39	17,408.60	3,303.00	154,182.98	
Logan	455.77	151.33	303.85	6,076.94	1,257.00	34,331.86	
McIntosh	500.62	166.66	333.75	6,675.00	1,447.00	22,778.20	
McKenzie	390.51	130.17	260.33	5,206.78	2,685.00	56,807.02	
McLean	899.39	298.81	599.54	11,922.98	3,222.00	101,620.96	
Morton	1,629.72	543.26	1,086.45	21,729.29	5,302.00	133,903.94	
Reservation (S. Rock)	116.09	45.01	90.03	568.36	1,238.00	24,390.39	
Mercer	340.03	113.34	226.68	4,533.72	2,198.00	70,308.79	8,347.46
Mountrail	636.01	211.95	423.90	8,479.92			

Nelson	910.12	303.33	606.75	12,134.85	1,938.00	81,891.38	6,045.51
Oliver	258.05	86.03	172.33	3,441.77	1,012.00	19,136.15	.....
Pembina	994.78	331.51	662.95	13,259.13	2,716.00	32,491.63	6,301.24
Pierce	653.97	217.99	435.98	8,719.61	1,676.00	35,161.85	.....
Ramsey	1,190.33	396.77	793.53	15,871.22	2,852.00	135,620.32	.....
Ransom	703.83	234.62	469.19	9,383.90	.....	76,559.91	.....
Renville	543.32	181.11	362.21	7,244.54	1,566.00	64,580.67	1,773.97
Richard	1,677.17	559.40	1,117.48	22,380.30	3,949.00	110,895.06	.....
Rieland	554.58	184.85	369.70	7,394.41	1,588.00	63,641.52	.....
Rolette	755.98	231.99	503.95	10,071.00	1,856.00	57,826.11	.....
Sargent	483.52	154.49	309.02	6,180.48	1,856.00	51,038.16	.....
Sheridan	840.95	280.32	560.62	11,212.47	2,346.00	84,000.70	32,812.50
Stark	677.34	235.76	451.60	9,031.45	1,342.00	61,274.86	.....
Steele	1,774.37	591.44	1,182.90	23,658.33	4,067.00	163,252.36	.....
Stutsman	798.40	266.17	532.28	10,644.28	1,738.00	96,723.22	.....
Towner	1,014.11	338.05	676.09	13,531.39	2,347.00	70,712.11	.....
Trail	1,322.86	440.46	881.88	17,638.18	3,435.00	105,811.23	.....
Walsh	1,695.33	565.12	1,130.19	22,603.66	5,108.00	182,910.22	17,539.19
Ward	919.21	306.45	612.87	12,256.95	2,270.00	98,060.47	.....
Wells	1,054.62	351.53	730.08	14,061.76	3,711.00	142,304.37	.....
Williams .....	.....	.....	.....	.....	.....	.....	.....
Total	\$ 45,381.90	\$ 15,183.88	\$ 30,366.72	\$ 606,125.29	\$ 118,760.00	\$ 4,288,054.60	\$ 108,795.82

TABLE NO. 6.—Con't.

COUNTY TAXES			CITY AND TOWN TAXES					
County	Revenue	Load and Bridge	Interest	Special Taxes	City	Township	Delinquent Road	Special Taxes
Adams	\$ 11,165.01	6,069.20	2,920.11	1,603.15	3,945.97	8,667.28	6,494.34	7,734.98
Barnes	55,155.50	20,164.06	1,081.40	10,370.95	31,304.47	27,917.73	14,293.72	4,346.97
Benson	44,083.56	12,264.01	.....	31,157.01	8,573.95	12,966.93	21,882.05	6,487.05
Billings	34,047.69	16,510.92	.....	510.70	1,464.10	15,926.60	6,487.05	4,016.25
Burke	38,889.80	6,910.25	.....	24,146.46	6,132.31	9,003.09	11,007.94	4,549.89
Bottineau	58,503.24	17,728.24	4,875.31	38,090.01	28,876.54	17,816.17	18,260.67	16,010.56
Burlingame	52,965.67	25,038.97	12,003.52	15,382.83	55,921.78	10,292.81	17,143.76	235,418.83
Bowman	31,262.34	6,012.05	.....	72,149.25	7,815.79	3,156.84	6,143.32	1,916.84
Cass	87,627.87	15,166.39	2,527.74	6,320.79	16,426.06	24,169.95	27,942.22	4,679.08
Cavaller	35,270.83	30,670.58	7,766.76	6,579.56	18,843.60	34,077.28	17,883.39	.....
Dickey	33,679.52	4,812.06	8,721.35	7,286.75	9,069.16	12,230.92	11,896.99	.....
Divide	26,959.49	20,700.91	1,656.43	24,246.32	.....	1,824.55	183.00	.....
Dunn	10,036.76	19,771.87	.....	4,470.01	6,965.73	10,873.16	2,414.95	.....
Eddy	22,350.58	21,590.29	1,862.54	13,819.47	2,214.24	5,503.26	2,552.22	9,501.81
Emmons	11,471.98	12,000.53	2,294.38	2,443.02	10,015.59	32,779.34	9,617.07	111,369.59
Foster	27,249.16	14,407.79	6,765.29	35,626.84	111,460.91	12,299.80	11,777.63	.....
Grand Forks	85,280.92	50,599.98	18,334.42	.....	10,344.54	22,845.78	2,360.24	228.78
Golden Valley	25,013.09	6,253.27	.....	5,562.54	7,938.29	5,787.06	5,062.46	5,555.83
Griggs	29,329.16	11,251.05	4,776.20	7,960.42	1,014.65	6,019.44	668.54	.....
Hettinger	25,473.38	14,084.54	1,558.81	16,142.89	22,133.54	11,409.58	12,166.67	15,314.65
Kidder	25,830.34	12,471.22	2,486.15	7,884.76	15,098.19	22,408.84	15,866.46	.....
LaMoure	25,234.73	17,860.81	.....	21,325.50	3,79.47	4,530.29	.....	.....
McHenry	40,043.01	24,807.10	.....	1,344.76	3,498.20	8,947.13	2,771.81	.....
McIntosh	19,446.21	12,291.37	.....	3,823.39	11,356.51	6,676.79	12,972.61	962.98
McNosh	21,360.05	10,999.48	1,668.76	8,330.84	39,800.72	17,462.33	3,796.20	5,253.61
McKenzie	15,099.63	6,727.44	2,398.62	8,787.51	.....	.....	.....	.....
McLean	38,376.68	21,789.90	2,009.93	32,432.09	.....	.....	.....	.....
Norton	80,181.00	67,023.53	.....	21,535.15	.....	.....	.....	.....
Reservation (S. Rock)	.....	.....	.....	11,447.41	.....	.....	.....	.....
Mercer	13,601.15	17,344.02	1,586.79	.....	616.95	16,213.05	11,237.93	1,521.29
Mountrail	33,077.95	15,687.17	3,328.11	3,640.46	7,837.30	11,754.91	6,452.35	16,477.21
Nelson	40,651.73	1,213.44	2,426.90	4,646.57	8,811.99	.....	.....	.....
Oliver	14,283.06	8,183.25	344.16	.....	24,493.21	19,942.50	11,403.57	16,936.31
Pembina	53,038.15	18,429.88	.....	11,350.27	.....	.....	.....	.....

Pierce	34,878.90	14,760.95	7,847.74	5,337.90	10,384.83	5,302.54	4,070.48	7,849.11
Ramsey	50,391.22	17,458.29	7,985.61	4,364.78	36,580.82	11,899.28	16,037.91	23,821.21
Ransom	37,536.26	8,914.74	6,099.53	1,523.78	10,196.52	26,314.76	12,750.39	2,751.69
Renville	28,977.92	17,024.38	724.47	7,244.54	7,153.47	8,273.73	5,506.49	2,219.80
Richland	72,715.20	15,262.82	.....	25,156.88	43,912.09	24,139.51	13,754.10	5,871.50
Rolette	29,578.55	20,394.16	4,066.93	3,282.47	8,986.67	3,467.93	12,403.75	.....
Sargent	33,795.33	3,511.65	6,051.77	8,015.02	4,852.67	5,285.34	17,861.12	.....
Sheridan	17,923.74	6,180.48	.....	3,897.14	4,925.04	1,929.58	1,989.00	8,941.68
Stark	43,728.80	28,808.49	8,409.44	4,485.03	33,737.41	5,445.32	1,113.20	10,356.37
Steele	19,869.16	15,804.94	.....	4,065.98	42,744.27	14,059.24	5,703.37	394.73
Stutsman	59,145.63	16,637.32	.....	6,945.31	10,887.82	14,502.01	35,716.73	17,863.62
Towner	33,003.20	22,067.48	4,257.82	.....	13,750.99	21,985.83	4,742.64	608.54
Traill	35,155.66	16,563.69	.....	5,070.51	22,930.88	15,663.05	8,284.20	32,679.95
Walsh	45,418.34	26,986.51	.....	37,833.89	30,028.99	22,539.39	6,936.09	5,645.16
Ward	80,242.92	25,763.22	5,198.91	52,374.43	56,421.07	23,585.02	16,787.40	123,821.95
Wells	29,416.65	19,576.09	2,451.39	12,257.01	16,752.64	8,100.73	2,906.63	4,731.45
Williams	47,810.06	29,992.84	4,218.57	12,159.28	29,983.65	28,191.01	13,637.63	21,937.10
Totals	\$ 1,860,126.78	\$ 872,543.62	\$ 149,655.86	\$ 653,918.62	\$ 1,018,990.77	\$ 648,670.77	\$ 465,365.98	\$ 731,836.92

TABLE NO. 7.
 RECEIPTS.
 FROM COUNTY AUDITORS' AND COUNTY TREASURERS' REPORT, JULY 1, 1912 TO JUNE 30, 1913.

County	County General	County Bond Sinking	County Interest	County Road	County Bridge	(Reg. Fees) Special Salary
Adams	\$ 52,049.55	47,881.52	1,246.66	126.70	3,002.29	3,112.10
Barnes	67,600.47	3,774.45	1,673.02	3,201.32	17,366.78	2,962.90
Benson	43,852.35	8.21	5.11	1,667.05	10,359.83	4,441.00
Billings	81,871.09	231.03	436.85	6,789.52	8,202.42	.....
Bottineau	60,096.67	4,860.92	6,556.05	1,883.74	16,514.42	6,814.65
Bowman	*20,475.07	*4,562.67	*1,001.70	*6,694.78	*45,964.38	*5,509.56
Burke	17,377.12	10,242.91	.....	12,733.22	1,234.26	5,075.14
Burlingame	36,237.33	34,825.92	.....	12,177.31	10,527.23	4,716.31
Cass	112,654.29	2,655.36	.....	2,462.00	16,360.61	5,447.35
Cavalier	47,611.74	3,884.74	956.80	12,117.53	12,125.29	5,603.00
Dickey	56,876.99	8,991.13	.....	3,668.45	1,087.46	.....
Divide	21,991.86	3,478.20	4,039.23	7,856.33	1,770.09	6,554.10
Dunn	29,739.62	.....	.....	1,650.86	4,912.56	4,572.70
Eddy	27,574.66	2,031.82	(Incl. in Co. B.)	5,490.57	4,376.31	2,393.86
Emmons	33,871.09	3,611.69	2,602.88	15,268.27	6,340.33	3,778.90
Foster	41,060.58	3,924.05	3,770.63	9,229.80	2,420.73	.....
Golden Valley	17,951.16	.....	.....	2,315.20	3,215.20	2,012.95
Grand Forks	130,473.16	18,933.10	.....	18,933.10	17,375.70	5,884.10
Griggs	33,472.26	1,819.11	1,921.73	3.00	5,863.03	.....
Hettinger	33,787.44	5,058.96	.....	7,383.86	14,480.89	5,237.75
Kidder	30,956.75	2,141.29	1,560.57	10,094.54	.....	3,964.95
LaMoure	28,931.22	2,955.48	2,596.20	7,973.06	13,438.77	3,273.90
Logan	28,939.22	1,842.38	1,071.79	7,512.74	10,032.71	.....
Mercer	43,441.18	2,928.98	1,870.69	4,369.99	10,690.43	3,034.70
Morton	82,652.08	4,505.70	2,928.21	30,000.00	36,325.35	14,064.06
Mountain	22,507.77	4.69	4.54	8,457.34	22.86	18,923.02
McHenry	62,016.28	4,984.85	4,549.23	11,988.30	13,457.08	.....
McIntosh	26,544.15	3,180.41	1,684.78	5,384.78	4,063.24	1,994.00

McKenzie	30,496.33	2,173.90	.....	6,614.91	2,174.88	6,085.73
McLean	49,218.52	2,091.31	1,260.75	11,224.90	8,550.60	9,173.00
Nelson	53,857.69	4,905.37	2,278.35	.....	3,640.35	2,340.25
Oliver	12,333.42	956.31	311.38	9,191.22	2,086.44	1,606.40
Pembina	50,414.79	.....	.....	903.40	14,629.54	3,347.35
Pierce	42,657.44	.....	8,666.29	3,886.71	5,734.27	6,682.84
Ramsey	66,880.60	3,973.39	2,641.66	8,777.96	8,709.80	3,883.50
Ransom	41,334.29	4,963.12	1,925.60	1,057.84	9,358.76	2,905.20
Renville	69,274.93	497.02	3,128.34	11,368.32	7,481.30	3,910.40
Richland	82,705.73	7.94	.....	1,189.20	12,784.07	3,768.13
Rolette	38,703.47	3,108.34	4,834.43	4,425.96	5,981.36	3,137.75
Sargent	39,170.46	10,369.47	.....	.....	5,556.30	2,205.90
Stark	95,333.42	1,603.33	12,610.79	35,387.21	18,726.33	5,587.55
Sheridan	31,320.04	.....	4,798.83	6,153.80	.....	4,827.60
Steele	27,096.04	.....	.....	.....	9,166.58	2,141.25
Stutsman	83,961.00	22,293.45 (Incl'd in Co.B.)	.....	11,718.46	7,010.50	7,352.95
Trall	41,056.78	.....	.....	.....	14,483.28	1,681.10
Towner	47,568.71	5,167.86	.....	7,533.38	7,001.98	3,457.80
Walsh	54,576.33	.....	.....	1,576.94	16,772.51	3,603.65
Ward	157,175.96	7,752.97	7,168.11	20,565.85 (Incl'd in Co.R.)	.....	12,604.37
Wells	35,204.81	4,298.21	2,573.17	17,211.41	6,352.88	3,246.50
Williams	92,338.49	3,353.91	7,290.82	12,001.05	12,643.96	11,100.32
Total	\$ 2,614,092.14	\$ 240,682.52	\$ 99,908.54	\$ 381,611.64	\$ 458,558.43	\$ 225,980.12

*Taken from 1912 Reports.

TABLE NO. 7.
RECEIPTS.
FROM COUNTY AUDITORS' AND COUNTY TREASURERS' REPORT, JULY 1, 1912 TO JUNE 30, 1913.

County	County General	County Bond Sinking	County Interest	County Road	County Bridge	(Reg. Fees) Special Salary
Adams	\$ 52,049.55	\$ 47,881.52	\$ 1,246.66	\$ 126.70	\$ 3,002.29	\$ 3,112.10
Barnes	67,500.47	3,774.45	1,673.02	3,201.32	17,365.78	2,962.90
Benson	43,532.35	8.21	5.11	1,667.05	10,359.88	4,441.00
Billings	81,871.09	231.03	435.85	6,789.62	8,202.42	6,814.65
Bottineau	60,096.67	4,860.92	6,556.05	1,883.74	16,514.42	6,814.65
Bowman	*30,475.07	*4,562.67	*1,001.70	*6,694.78	*45,964.38	*5,509.56
Burke	77,377.12	10,242.51	.....	2,733.22	1,234.26	5,075.14
Burlingh	36,237.33	34,905.12	.....	11,177.31	10,527.18	4,716.91
Cass	112,684.29	2,655.86	.....	2,462.00	16,300.61	6,447.35
Cavaller	47,611.74	3,884.74	956.80	12,117.63	12,125.29	5,603.00
Dickey	56,876.99	8,991.13	.....	3,668.45	1,087.46	.....
Divide	21,991.85	3,478.20	4,039.23	7,846.03	770.09	6,554.10
Dunn	29,739.02	.....	.....	11,550.36	4,910.56	4,572.70
Eddy	27,914.66	2,031.82	(Incl'd in Co. B.)	5,400.50	4,375.81	2,993.85
Emmons	33,371.09	3,611.69	2,502.88	15,265.27	6,340.33	3,778.90
Foster	41,060.58	3,924.05	3,770.63	9,229.80	2,420.73	.....
Golden Valley	17,951.15	.....	.....	18,903.00	3,315.20	2,012.95
Grand Forks	130,443.46	1,819.11	1,921.73	3.00	17,679.70	5,884.10
Griggs	33,072.26	5,058.96	.....	7,383.86	6,863.03	5,237.75
Hettinger	33,787.44	.....	.....	.....	14,480.89	.....
Kidder	30,256.75	2,141.29	1,560.57	10,094.54	13,438.77	3,964.95
LaMoure	52,531.22	2,955.48	2,595.20	5,372.06	1,003.71	4,273.90
Logan	28,119.28	1,642.36	1,071.79	7,512.74	1,003.71	3,034.70
Mercer	14,441.18	2,128.96	4,369.99	1,870.69	10,620.43	3,034.70
Morton	83,052.08	4,505.70	2,923.21	30,000.00	36,325.35	14,064.05
Mountrail	32,507.77	4.69	4.54	8,457.34	23.86	18,923.02
McHenry	69,016.28	4,684.85	4,549.38	11,988.30	13,487.08	1,994.00
McIntosh	26,544.15	3,180.41	1,684.78	5,384.78	4,063.24	.....

McKenzie	30,496.33	2,173.90	1,260.75	6,614.91	2,174.88	6,095.73
McLean	49,218.52	2,091.31		11,224.90	8,550.60	9,173.00
Nelson	53,857.69	4,905.87	2,278.35		3,640.25	2,340.25
Oliver	12,233.42	956.21	2,311.38	9,191.22	2,086.44	1,606.40
Pembina	52,433.79				14,622.54	2,977.35
Pierce	42,657.44		8,666.99	3,288.71	5,723.27	6,632.84
Ransom	66,880.60	3,973.89	2,641.66	8,777.96	8,709.80	3,893.80
Ransom	41,334.29	4,963.12	1,925.60	1,057.84	9,358.76	2,905.20
Renville	69,274.93	4,977.02	3,128.34	11,368.32	7,481.40	2,910.40
Richard	82,705.73	7.94		1,189.20	12,784.07	3,758.13
Rolette	38,703.47	3,108.34	4,884.43	4,425.96	5,984.35	3,137.75
Sargent	39,170.46	10,369.47			5,556.30	2,205.90
Stark	95,333.42	1,603.33	12,610.79	35,387.21	18,726.33	5,537.55
Sheridan	31,330.04		4,798.83	6,153.80	7,481.40	4,827.60
Steele	27,096.04				9,166.58	2,141.25
Stutsman	83,961.00	22,293.45 (Incl'd in Co. B.)		11,718.46	7,010.50	7,332.95
Trail	41,066.78				14,483.28	1,631.10
Towner	47,588.71	5,167.86		7,582.38	7,001.98	3,457.80
Walsh	54,576.33			1,876.94	16,772.51	3,603.65
Ward	157,175.96	7,752.97	7,158.11	20,555.85 (Incl'd in Co. B.)		12,604.37
Wells	85,204.81	4,298.21	2,573.17	17,211.41	5,352.88	3,245.50
Williams	92,336.49	3,353.91	7,290.82	12,001.05	12,643.96	11,100.32
Total	\$ 2,614,082.14	\$ 240,682.52	\$ 99,908.54	\$ 381,611.64	\$ 458,558.43	\$ 225,980.12
*Taken from 1912 Reports.						

TABLE NO. 7.—Con't.
 RECEIPTS.
 FROM COUNTY AUDITORS' AND COUNTY TREASURERS' REPORT, JULY 1, 1912 TO JUNE 30, 1913.

County	Penalty And Interest	Court Clerk of Fees	Probate Fees	Private Redemption	Salary Fund	Teachers' Inst.
Adams	4,606.35 \$	315.00 \$	194.20 \$	8,823.90 \$	10,824.17 \$	169.00
Barnes	7,241.25	.....	.....	8,823.37	.....	546.00
Benson .....	.....	.....	.....	12,357.14	.....	128.00
Billings .....	.....	.....	.....	3,558.56	.....	196.00
Bottineau	12,574.65	1,672.31	.....	16,431.26	.....	476.00
Bowman	*2,684.64	*448.24	*265.00	*3,540.56	*22,764.24	*105.00
Burke	6,233.68	.....	.....	3,938.38	23,007.56	358.00
Burlingame	6,771.35	1,038.15	.....	9,798.28	16,355.13	773.00
Cass	8,288.05	2,951.12	.....	15,023.40	.....	226.00
Cavaller	9,189.67	500.50	725.00	9,623.30	.....	.....
Dickey .....	.....	.....	.....	5,972.12	.....	322.00
Divide	5,533.98	1,001.11	150.00	1,245.34	.....	182.00
Dunn .....	.....	417.00	.....	2,537.81	.....	149.00
Eddy .....	.....	.....	.....	5,514.86	.....	147.00
Emmons	4,412.95	315.70	.....	.....	3,630.00	126.00
Foster	6,027.37	.....	.....	6,104.04	.....	38.00
Golden Valley	326.44	1,205.37	.....	588.38	.....	14.00
Grand Forks	8,086.74	.....	.....	10,589.28	.....	689.00
Griggs .....	.....	.....	.....	2,930.54	.....	183.00
Heitinger	4,808.61	.....	.....	4,222.76	.....	183.00
Kidder	3,283.01	.....	.....	4,756.50	.....	123.00
La Moure	6,327.83	.....	.....	3,617.51	.....	358.00
Logan	2,774.93	.....	.....	1,617.85	.....	112.00
Mercer .....	.....	.....	.....	3,884.43	9,804.57	62.00
Norton	10,558.13	.....	.....	2,677.45	.....	268.11
Mountrail	8,646.90	.....	.....	16,317.49	.....	110.00
McHenry .....	.....	.....	.....	33,374.55	.....	127.00

McIntosh	1,770.06	352.27	450.57	1,480.58	.....	464.00
McKenzie	4,715.12	.....	.....	5,886.91	.....	59.00
McLean	9,940.60	.....	.....	27,413.64	.....	35.00
Nelson .....	.....	.....	.....	.....	.....	280.20
Oliver .....	.....	.....	.....	3,958.95	.....	14.00
Pembina .....	.....	.....	.....	2,911.51	1,036.50	38.00
Lefcoe	7,930.79	.....	.....	6,959.81	.....	38.00
Ramsey .....	.....	.....	.....	18,221.46	.....	24.00
.....	.....	.....	.....	14,555.26	.....	.....
Ransom	4,647.98	475.20	.....	13,252.54	.....	37.00
Renville	5,918.77	.....	.....	10,444.77	969.95	288.00
Richard	5,516.76	.....	.....	18,335.77	.....	633.30
Rolette	245.80	461.50	.....	8,357.00	.....	37.00
Sargent .....	.....	.....	.....	4,344.26	.....	90.00
Stark	4,767.67	1,361.70	545.00	9,045.27	.....	115.05
Sheridan	6,404.81	.....	.....	10,862.91	3,754.38	56.00
Steele	3,377.00	.....	.....	1,894.58	.....	297.55
Stutsman	13,148.07	.....	.....	14,974.78	.....	461.00
Trail	1,984.89	456.99	.....	2,448.48	.....	302.50
Towner .....	.....	.....	.....	8,721.64	.....	123.00
Walsh	5,586.40	.....	.....	4,486.20	.....	96.00
Ward .....	.....	4,267.55	2,476.90	43,835.01	.....	2,032.00
Wells	9,167.55	.....	.....	11,911.05	.....	61.00
Williams	17,354.33	1,876.96	735.00	33,913.45	.....	110.00
Total	\$ 222,189.53	\$ 19,856.97	\$ 5,541.67	\$ 493,139.58	\$ 93,026.53	\$ 11,896.71

*Taken from 1912 reports.

TABLE NO. 7.—Cont't.
 RECEIPTS.
 FROM COUNTY AUDITORS' AND COUNTY TREASURERS' REPORT, JULY 1, 1912 TO JUNE 30, 1913.

	Two Mill	School Poll	Stray Fund	Conting't Fund	School Districts	Town- Ships
Adams	5,527.03 \$	1,420.00 \$	35.00 \$	...	42,972.31	20,022.26
Barnes	22,289.92	2,944.00	.....	300.00	182,937.87	81,675.25
Benson	12,863.16	2,294.60	.....	.....	139,235.97	28,945.48
Billings	11,621.56	3,668.00	.....	250.00	83,323.82	18,216.30
Bottineau	18,820.08	3,668.00	.....	500.00	191,395.65	35,594.37
Bowman	*4,443.37	*1,548.00	.....	.....	*48,529.27	*12,060.43
Burke	8,219.37	1,965.00	.....	200.00	69,837.44	23,008.34
Burleigh	17,195.82	(Inc. in 2 mill)	.....	1,000.00	71,646.27	22,487.64
Cass	48,025.57	2,503.00	.....	737.20	348,649.18	59,702.31
Cavaller	14,929.38	.....	.....	.....	110,915.13	45,107.94
Dickey	15,153.14	(Inc. in 2 mill)	.....	.....	100,176.21	21,948.96
Divide	7,009.90	2,124.00	.....	.....	51,488.70	20,506.74
Dunn	6,595.56	(Inc. in 2 mill)	.....	.....	34,097.75	.....
Eddy	5,737.63	938.00	.....	200.00	56,634.80	13,208.80
Emmons	12,272.32	.....	.....	.....	56,265.95	3,617.76
Foster	7,552.20	1,120.00	.....	300.00	70,189.60	10,875.92
Golden Valley	3,683.54	739.00	.....	100.00	40,140.91	8,040.10
Grand Forks	32,266.21	(Inc. in 2 mill)	.....	.....	175,281.73	42,295.98
Griggs	9,608.56	1,251.00	.....	.....	65,546.63	17,334.57
Hettinger	18,238.48	.....	.....	.....	57,563.28	9,896.48
Kluger	7,337.79	1,895.00	208.75	.....	70,204.24	6,828.12
La Moure	12,977.53	2,251.50	.....	.....	137,473.28	23,239.64
Logan	6,708.87	1,419.00	.....	.....	38,249.49	2,873.63
Meeker	4,369.04	1,409.00	.....	.....	42,641.29	.....
Morton .....	.....	.....	.....	.....	129,844.52	14,063.86
Mountrall	8,470.76	2,234.00	.....	.....	92,045.60	26,032.11
McHenry	20,835.39	(Inc. in 2 mill)	.....	.....	156,825.61	29,019.76

McIntosh	6,982.16	1,510.00	.....	.....	.....	48,052.74	.....	3,675.51
McKenzie	4,652.18	2,637.00	.....	.....	.....	67,855.13	500.00	20,706.59
McLean	15,756.48	(Inc. in 2 mill)	.....	.....	.....	134,064.28	250.00	.....
Nelson	13,169.35	(Inc. in 2 mill)	.....	.....	.....	88,240.76	.....	42,521.17
Oliver	4,150.98	(Inc. in 2 mill)	.....	.....	.....	57,211.43	100.00	.....
Pembina	13,118.34	2,754.00	.....	.....	.....	59,846.34	.....	31,871.88
Pierce	15,230.56	2,754.00	.....	.....	.....	59,846.34	.....	31,871.88
Ransom	15,081.58	2,345.00	.....	.....	.....	172,353.00	12.50	9,236.27
Renville	9,624.18	2.00	.....	.....	.....	100,436.53	100.00	24,444.69
Ridland	7,456.95	1,630.00	.....	.....	.....	78,932.50	1,500.00	18,484.09
Rolette	26,455.26	1,815.05	.....	.....	.....	119,413.22	904.04	14,134.33
Sargent	7,953.43	1,873.00	.....	.....	.....	66,273.92	.....	79,549.78
Stark	10,504.34	2,513.27	.....	.....	.....	88,002.15	.....	5,486.20
Sheridan	10,562.21	(Inc. in 2 mill)	.....	.....	.....	.....	.....	Inc. in Sch.
Steele	10,318.07	(Inc. in 2 mill)	.....	.....	.....	.....	.....	Dis.)
Stutsman	23,987.44	4,372.00	.....	.....	.....	74,073.96	.....	13,022.86
Trail	13,714.61	2,142.00	.....	.....	.....	70,387.44	.....	13,337.92
Towner	12,488.79	(Inc. in 2 mill)	.....	.....	.....	52,201.95	.....	18,069.74
Walsh	17,517.92	3,796.00	.....	.....	.....	21,328.41	600.00	37,115.72
Ward	21,335.33	4,434.00	.....	.....	.....	104,683.80	.....	21,432.83
Wells	12,827.03	2,407.00	.....	.....	.....	89,170.51	.....	23,965.02
Williams	14,587.72	4,094.00	.....	.....	.....	102,110.94	.....	58,230.22
Total	\$ 630,505.30	\$ 71,581.42	\$ 243.75	\$ 8,644.57	\$ 5,033,459.14	.....	.....	1,109,763.91

TABLE NO. 7.—Cont't.
 RECEIPTS.
 FROM COUNTY AUDITORS' AND COUNTY TREASURERS' REPORT, JULY 1, 1912 TO JUNE 30, 1913.

	Two Mill	School Poll	Estray Fund	Conting't Fund	School Districts	Town- Ships
Adams	5,537.03	1,420.00	35.00	...	42,972.31	20,022.26
Barnes	22,289.92	2,944.00	.....	300.00	182,937.87	81,675.25
Benson	12,863.16	2,294.60	.....	.....	139,285.97	29,945.48
Billings	11,621.56	.....	.....	250.00	83,323.82	18,216.30
Bottineau	18,820.08	3,668.00	.....	500.00	191,395.65	35,694.37
Bowman	*4,443.37	*1,548.00	.....	.....	*48,529.27	*12,060.43
Burke	8,219.37	1,965.00	.....	200.00	69,837.44	23,008.34
Burlingh	17,195.82	.....	.....	1,000.00	71,646.27	22,437.64
Cass	48,025.57	Inc. in 2 mill	.....	737.20	348,649.18	59,702.31
Cavaller	14,929.38	2,503.00	.....	.....	110,915.13	45,107.94
Dickey	15,153.14	(Inc. in 2 mill)	.....	.....	100,176.21	21,948.96
Divide	7,009.90	2,124.00	.....	.....	51,488.70	20,506.74
Dunn	6,595.56	(Inc. in 2 mill)	.....	.....	34,097.76	.....
Eddy	5,737.63	938.00	.....	200.00	56,634.80	13,208.80
Emmons	12,272.32	.....	.....	.....	56,265.95	3,617.76
Poster	7,552.20	1,120.00	.....	300.00	70,189.60	10,875.92
Golden Valley	3,683.54	739.00	.....	100.00	40,140.91	8,040.10
Grand Forks	32,266.21	(Inc. in 2 mill)	.....	.....	175,281.73	42,295.98
Griggs	9,608.56	1,251.00	.....	.....	65,546.63	17,334.57
Hettinger	18,238.48	.....	.....	.....	57,563.28	9,896.48
Kidzer	7,337.79	1,895.00	208.75	.....	70,204.24	6,828.12
La Moure	12,977.53	2,251.50	.....	.....	137,473.28	23,239.64
Logan	6,708.87	1,419.00	.....	.....	38,249.49	2,873.63
Meier	4,369.04	1,409.00	.....	.....	42,641.29	.....
Morton .....	.....	.....	.....	.....	129,844.52	14,063.86
McIntall	8,470.76	2,234.00	.....	.....	92,045.60	26,032.11
McHenry	20,835.39	(Inc. in 2 mill)	.....	.....	156,825.61	29,019.76

McIntosh	6,982.16	1,510.00	.....	48,052.74	.....
McKenzie	4,653.18	2,637.00	.....	67,855.13	3,675.31
McLean	15,756.48	Inc. in 2 mill)	.....	134,064.28	20,706.59
Nelson	13,169.35	(Inc. in 2 mill)	.....	88,240.76	42,521.17
Oliver	4,180.98	(Inc. in 2 mill)	.....	47,511.18	.....
Pembina	13,113.94	2,564.00	.....	89,846.34	31,871.88
Pierce	9,240.56	1,738.00	.....	91,969.60	9,236.27
Ramsey	15,081.58	2,345.00	.....	172,359.03	24,444.69
Ransom	9,624.18	2.00	.....	100,436.53	.....
Renville	7,495.95	1,630.00	.....	78,922.80	18,484.09
Richland	26,452.36	(Inc. in 2 mill)	.....	112,414.72	14,134.33
Rolette	7,953.43	1,813.05	.....	66,273.39	79,549.78
Sargent	10,504.54	1,873.00	.....	88,002.15	5,498.20
Stark	10,562.21	2,513.27	.....	-74,072.86	Inc. in Sch.
Sheridan	6,203.51	(Inc. in 2 mill)	.....	70,387.44	Dis.)
Steele	10,318.97	(Inc. in 2 mill)	.....	52,205.95	3,022.86
Stutsman	23,987.44	4,372.00	.....	211,328.41	13,337.92
Trail	13,714.61	2,142.00	.....	104,683.80	18,069.74
Towner	12,488.79	(Inc. in 2 mill)	.....	89,170.51	37,115.72
Walsh	17,517.92	3,736.00	.....	102,110.94	21,432.83
Ward	21,336.33	4,424.00	.....	230,545.20	23,966.02
Wells	12,827.03	2,407.00	.....	139,564.06	58,230.22
Williams	14,587.72	4,094.00	.....	139,327.98	41,808.49
			.....	.....	9,290.93
			.....	.....	35,074.99
Total	\$ 630,505.30	\$ 71,581.42	\$ 243.75	\$ 8,644.57	\$ 5,033,459.14
					1,169,763.91

TABLE NO. 7.—Con't.
 RECEIPTS.
 FROM COUNTY AUDITORS' AND COUNTY TREASURERS' REPORT, JULY 1, 1912 TO JUNE 30, 1913.

County	Immigra- tion	Sheriff's Fees	City & Village	Road Poll	Emer- gency	Insane
Adams	\$ 533.69	372.40	3,137.99	130.50	673.70	7,496.09
Barnes .....	.....	.....	.....	.....	.....	4,528.21
Benson .....	.....	.....	13,263.64	.....	181.89	.....
Billings	462.40	.....	3,247.19	.....	7,739.01	.....
Bottineau	3,595.52	.....	40,179.07	.....	.....	.....
Bowman .....	.....	.....	.....	.....	2,686.04	2,939.02
Burke .....	.....	.....	9,119.50	.....	8,219.37	5,782.14
Burleigh	1,817.32	.....	81,562.89	.....	4,667.47	11,656.82
Cass .....	.....	.....	275,980.37	.....	.....	3,001.76
Cavaller .....	.....	.....	13,190.73	.....	.....	.....
Dickey .....	.....	.....	29,016.89	.....	9.77	1,322.27
Divide .....	.....	.....	9,280.76	.....	.....	2,389.90
Dunn .....	.....	157.10	5,034.96	1,689.00	4,910.34	2,628.61
Eddy .....	.....	335.58	2,382.27	2,679.00	2,113.09	.....
Emmons .....	.....	.....	.....	.....	.....	.....
Foster	276.26	.....	22,712.21	463.50	.....	.....
Golden Valley .....	.....	.....	7,280.88	.....	.....	.....
Grand Forks .....	.....	.....	241,447.04	.....	.....	8,985.38
Griggs .....	.....	.....	12,637.25	.....	2,906.33	1,811.74
Hettinger	579.85	.....	6,669.87	.....	6,293.79	.....
Kidder	712.31	.....	1,087.34	.....	.....	727.13
La Moure .....	.....	.....	27,185.58	.....	.....	2,862.70
Logan .....	.....	.....	403.51	1,746.00	266.57	735.88
Mercer .....	.....	130.00	597.15	1,651.50	1,952.15	5,335.52
Morton .....	.....	.....	42,248.98	.....	3,738.49	.....
Mountrail .....	.....	.....	8,876.76	.....	23.14	2,958.87
McHenry .....	.....	.....	27,106.45	.....	4,450.91	.....
McIntosh .....	.....	.....	3,239.19	1,890.30	.....	.....

McKenzie	483.08	.....	14,513.70	.....	3,163.97	697.40
McLean .....	.....	.....	.....	.....	3,134.97	3,126.81
Nelson .....	.....	.....	.....	.....	87.10	.....
Oliver	134.50	.....	.....	1,294.50	1,221.00	1,145.93
Pembina .....	.....	.....	24,349.46	.....	1,467.90	5,252.83
Pierce .....	.....	.....	15,838.28	.....	6,385.42	2,004.20
Ramsey .....	.....	.....	54,376.69	.....	.....	3,955.34
Ransom .....	.....	.....	26,398.12	.....	.....	3,150.82
Renville .....	.....	.....	7,548.32	.....	7,482.98	5.36
Richland .....	.....	.....	5,102.15	.....	.....	.....
Rolette .....	.....	.....	9,028.67	.....	2,168.95	.....
Sargent .....	.....	.....	(Inc. in S. Dis.)	.....	4,244.50	3,727.11
Stark	1,049.41	.....	37,937.62	1,395.00	8,100.57	.....
Sheridan .....	.....	.....	.....	.....	1,609.42	1,039.08
Steele .....	.....	.....	11,131.37	.....	1,795.61	3,039.38
Stutsman .....	.....	.....	48,294.70	.....	313.70	.....
Trall .....	.....	.....	30,398.07	.....	.....	5,154.94
Towner .....	.....	.....	14,729.79	.....	.....	.....
Walsh .....	.....	.....	.....	.....	15,880.89	7,181.11
Ward .....	.....	.....	140,034.23	.....	20,305.01	5,347.96
Wells	859.82	.....	21,272.41	.....	.....	2,919.71
Williams	1,354.19	.....	48,300.85	.....	.....	3,485.36
Total	\$ 9,887.58	\$ 4,192.18	\$ 1,395,991.90	\$ 12,869.30	\$ 128,149.50	\$ 116,344.88

TABLE NO. 7.—Cont't.
RECEIPTS.
FROM COUNTY AUDITORS' AND COUNTY TREASURERS' REPORT, JULY 1, 1912 TO JUNE 30, 1913.

County	County Fair	County Poor	Licenses	Co. Wolf Bounty	Seed Grain	Drains
Adams	\$ 2,784.79	\$ 16	\$ 1,228.00	\$	\$	
Barnes	13.16	5,775.33	643.60	12.01	38,604.15	
Benson						
Billings	2,343.54					
Bottineau						73,554.88
Bowman		*3,509.75			*43,353.48	
Burke		2,000.00			15,391.92	
Burleigh						
Cass	5,232.12					63,337.20
Cavalier	1,358.18	419.49				4,899.53
Dickey						
Divide					20,307.19	
Dunn						
Eddy					24,955.93	
Emmons						
Foster		3,756.80		4.56		
Golden Valley						
Grand Forks	3,457.00	11				3,028.60
Griegs	960.87				73.66	
Hettinger					29,826.92	
Kidder						
La Moure			839.20			
Logan						
Mercer			117.20			
Morton	7.53	3,853.70			15,705.84	
McIntosh		2,116.79			30,664.81	
McIntosh	.41	8,864.97				

McKenzie	.....	.....	.....	.....	14,324.38	.....		
McLean	.....	.....	.....	.....	.....	501.54
Nelson	.....	904.64	.....	.....	372.93	.....		
Oliver	.....	.....	.....	.....	.....	16,589.68
Pembina	.....	1,625.89	.....	.....	.....	.....
Pierce	.....	.....	.....	351.20	.....	.....	
Ramsey	.....	.....	.....	.....	.....	.....
Ransom	.....	.....	1,338.26	.....	.....	196.01
Renville	.....	.....	.....	.....	.....	194.01
Richard	.....	2,850.88	.....	.....	.....	18,371.35
Rolette	.....	.....	.....	.....	.....	.....
Sargent	.....	.....	.....	.....	.....	100.26
Sargant	.....	.....	2,094.60	425.80	.....	.....	
Stark	.....	.....	.....	.....	.....	.....
Sheridan	.....	.....	.....	.....	.....	53,322.20
Steele	.....	.....	.....	619.60	.....	31,632.43
Stutsman	.....	46.93	.....	.....	.....	4,629.97
Trall	.....	134.98	44.87	1,072.00	.....	.....	
Towner	.....	.....	.....	.....	.....	13,066.56
Wahsh	.....	.....	510.15	.....	.....	.....
Ward	.....	17.89	14,640.87	1,114.80	.....	3,814.15	
Wells	.....	.....	4,582.03	522.20	.....	34,795.86
Williams	.....	23.67	4,286.52	.....	.....	.....
.....	.....	.....	.....	.....	.....	48,532.58
Total.....	\$	21,762.48	\$	57,794.40	\$	389.60			
						\$	420,737.90	\$	192,356.63

TABLE NO. 7.—Con't.
RECEIPTS.
FROM COUNTY AUDITORS' AND COUNTY TREASURERS' REPORT, JULY 1, 1912 TO JUNE 30, 1913.

County	Miscella- neous	County Tuition	Gopher Bounty	Fines & Forfeitures	Court House & Building	Total Receipts
Adams .....	.....	.....	.....	.....	.....	233,224.37
Barnes .....	.....	.....	.....	.....	.....	549,572.96
Benson .....	.....	.....	.....	.....	.....	392,337.91
Billings .....	.....	.....	.....	.....	.....	320,866.89
Bottineau .....	.....	.....	.....	.....	.....	631,366.40
Bowman	*3,100.00	.....	.....	.....	.....	*264,607.34
Burke	849.06	11,605.98	.....	.....	.....	339,180.89
Burleigh	2,316.59	.....	2,429.64	865.65	.....	448,959.80
Cass	39,119.65	51,500.65	.....	.....	.....	1,204,523.06
Cavaller	4,857.71	.....	.....	449.00	.....	600,516.76
Dickey	2,994.93	.....	1.67	.....	.....	350,494.43
Divide	7,163.62	.....	.....	.....	.....	213,215.31
Dunn	591.52	.....	.....	.....	.....	128,723.20
Eddy	1,076.00	.....	.....	.....	.....	173,961.08
Emmons	323.80	.....	126.78	.....	.....	206,068.83
Foster .....	.....	.....	3.19	19.50	.....	275,715.38
Golden Valley	169.00	.....	.....	16.35	.....	104,475.51
Grand Forks	2,943.50	.....	.....	.....	65,000.00	979,357.83
Griggs	818.20	.....	.....	.....	.....	232,028.69
Hettinger	20.00	.....	.....	.....	.....	229,687.89
Kidder	1,749.87	.....	1,217.98	.....	.....	177,416.14
La. Moure .....	.....	.....	2,342.22	.....	.....	397,181.78
Logan	104.40	.....	499.86	301.20	.....	141,023.58
Meyer	1,041.43	.....	.....	.....	.....	119,973.07
Morton	846.20	68,058.08	.....	.....	.....	531,179.86
Mountrail .....	.....	.....	.....	.....	.....	282,591.54
McHenry .....	.....	9,617.87	.....	.....	.....	528,460.73
McIntosh .....	.02	.....	1,219.77	409.31	.....	152,160.69
	150.00	.....	.....	.....	.....

McKenzie	493.13	.....	.....	721.85	.....	167,488.24
McLean .....	.....	.....	.....	.....	.....	383,059.35
Nelson	1,811.33	.....	.....	69.65	.....	331,712.66
Oliver .....	.....	.....	.....	.....	.....	83,695.05
Pembina	1,922.48	.....	.....	.....	107,390.32	453,439.00
Pierce .....	.....	.....	.....	.....	10,863.23	370,327.38
Ramsey .....	.....	270.22	.....	.....	450.58	551,179.14
Ransom	114.14	.....	1,068.94	.....	.....	305,185.96
Renville	854.14	.....	.....	.....	.....	297,431.92
Richard	20.87	.....	.....	20.00	27,953.80	555,257.94
Rolette	12,328.20	.....	1,671.37	.....	.....	230,885.27
Sargent .....	.....	.....	1,633.05	.....	1,045.38	262,078.45
Stark	3,513.12	.....	.....	.....	.....	437,550.99
Sheridan	5,913.25	.....	1,886.39	.....	.....	238,430.24
Steele	197.70	.....	.....	.....	.....	200,509.75
Stutsman .....	.75	.....	3,953.99	164.25	992.80	606,323.18
Trall	3.32	.....	.....	.....	.....	322,530.88
Towner .....	.....	.....	1,893.26	30.00	.....	397,637.12
Walsh	1,648.00	.....	.....	172.00	.....	445,025.95
Ward .....	.....	.....	.....	.....	.....	847,099.94
Wells .....	.....	.....	3,001.43	.....	.....	393,197.06
Williams	1,639.38	.....	.....	919.75	.....	554,832.38
Total	\$ 10,696.71	\$ 140,781.98	\$ 23,169.76	\$ 4,158.31	\$ 213,696.71	\$18,641,840.87

Note: Totals of counties include state funds collected by county.

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